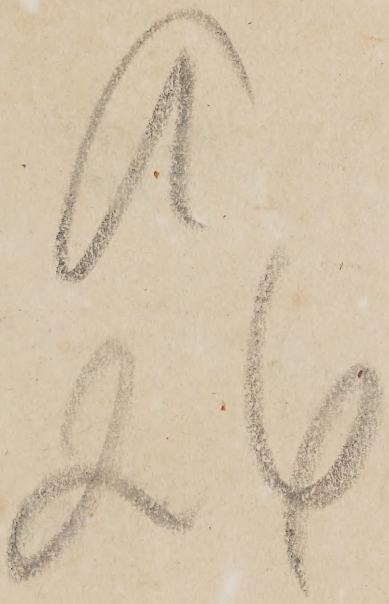

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DOCUMENTS

OF THE

ASSEMBLY

OF THE

STATE OF NEW YORK

ONE HUNDRED AND FORTY-FIRST SESSION

1918

VOL. XXVI.—NOS. 47 TO 51, INCLUSIVE

ALBANY
J. B. LYON COMPANY, PRINTERS
1918

Report of the Comptroller

ON THE

Expenditures of the Canals

FOR THE

YEAR ENDED JUNE 30, 1917

TRANSMITTED TO THE LEGISLATURE MARCH 30, 1918

ALBANY
J. B. LYON COMPANY, PRINTERS
1918

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STATE OF NEW YORK

No. 47.

IN ASSEMBLY

MARCH 30, 1918.

ANNUAL REPORT

OF THE

Comptroller Relating to the Canals

STATE OF NEW YORK:

COMPTROLLER'S OFFICE,

ALBANY, N. Y., *December* 31, 1917.

To the Speaker of the Assembly:

SIR.— I have the honor herewith to transmit the annual report of the Comptroller exhibiting the financial transactions and the condition of the finances of the State relating to canals for the year ended June 30, 1917.

I am, sir,

Respectfully yours,

EUGENE M. TRAVIS,

Comptroller.

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1918

REPORT

STATE OF NEW YORK:

COMPTROLLER'S OFFICE, BUREAU OF CANAL AFFAIRS,

ALBANY, N. Y., *December* 31, 1917.

To the Legislature:

The Comptroller herewith submits the annual statement of the receipts and expenditures on account of the canals, and the canal debt, the balance of funds on hand in the treasury, the depositories and investments of the same and the condition thereof for the year ended June 30, 1917.

	Securities.	Cash.	Total.
Balance, July 1, 1916	*$26,983,987 57	$26,228,647 77	$53,212,635 34
Less unexpended balance in hands of Superintendent of Public Works and division engineers July 1, 1916	.....	176,531 61	176,531 61
	$26,983,987 57	$26,052,116 16	$53,036,103 73
Receipts.			
Par value of securities sold or redeemed	Deduct 877,372 06	Add 877,372 06	.....
Other receipts	.....	20,913,079 05	20,913,079 05
	$26,106,615 51	$47,842,567 27	$73,949,182 78
Expenditures.			
Par value of securities purchased	Add 3,950,156 64	Deduct 3,950,156 64	.....
Other expenditures	.....	17,590,019 56	17,590,019 56
	$30,056,772 15	$26,302,391 07	$56,359,163 22
Add unexpended balances in hands of Superintendent of Public Works and division engineers June 30, 1917	.....	186,713 05	186,713 05
	$30,056,772 15	$26,489,104 12	$56,545,876 27

* Difference of $411,500 as shown in balance of securities July 1, 1916, in this report and report of the Comptroller on the expenditures of the canals for the nine months ending June 30, 1916, is due to the addition of securities received into fund for the construction of the Erie, Champlain and Oswego Canals, and not included in report of 1916, except in foot note on page 9.

The foregoing balances of securities and cash are applicable to the following funds:

FUNDS.	Securities.	Cash.		Total.
		In bank.	Unexpended balances.	
Sinking Funds for the Redemption of the Canal Debt:				
Under Article 7, Section 1 of the Constitution	.....	$160 00	.....	$160 00
Under Article 7, Section 3 of the Constitution	.....	500 00	.....	500 00
Under Article 7, Section 4 of the Constitution and Chapter 147 of the Laws of 1903	$1,878,467 28	187,979 97	.....	2,066,447 25
Under Article 7, Section 4 of the Constitution and Chapters 147 and 302 of the Laws of 1903 and 1906	16,162,346 87	456,641 02	.....	16,618,987 89
Under Article 7, Section 4 of the Constitution and Chapters 147 and 66 of the Laws of 1903 and 1910	5,007,700 00	845,508 27	.....	5,853,208 27
Under Article 7, Section 4 of the Constitution and Chapters 391 and 139 of the Laws of 1909 and 1910	412,250 00	54,358 18	.....	466,608 18
Under Article 7, Section 4 of the Constitution and Chapter 746 of the Laws of 1911	692,500 00	59,831 11	.....	752,331 11
Under Article 7, Section 4 of the Constitution and Chapters 147 and 787 of the Laws of 1903 and 1913	4,399,300 00	232,624 33	.....	4,631,924 33
Under Article 7, Section 4 of the Constitution and Chapters 391, 787 and 2 of the Laws of 1909, 1913 and 1915	205,750 00	88,442 92	.....	294,192 92
Under Article 7, Section 4 of the Constitution and Chapters 746, 787 and 2 of the Laws of 1911, 1913 and 1915	497,850 00	101,524 20	.....	599,374 20
Under Article 7, Section 4 of the Constitution and Chapters 147 and 2 of the Laws of 1903 and 1915	389,108 00	105,077 98	.....	494,185 98
Under Article 7, Section 4 of the Constitution and Chapters 570 and 2 of the Laws of 1915	.....	402,713 32	.....	402,713 32
Under Article 7, Section 4 of the Constitution and Chapters 746 and 2 of the Laws of 1911 and 1915	.....	422,870 32	.....	422,870 32
Total Sinking Funds	$29,645,272 15	$2,958,231 62	.....	$32,603,503 77
Maintenance and repairs	.....	422,386 02	$130,997 06	$553,383 08
Fund for the construction of the Erie, Champlain and Oswego Canals, Chapter 147, Laws of 1903	411,500 00	16,500,897 16	33,148 69	16,945,545 85
Fund for the construction of Cayuga and Seneca Barge Canal	.....	206,748 27	2,970 00	209,718 27
Fund for the construction of Barge Canal Terminals	.....	6,214,128 00	19,597 30	6,233,725 30
	$30,056,772 15	$26,302,391 07	$186,713 05	$56,545,876 27

The relations of the Canal Debt Sinking Funds to the Canal Debt are shown in the following:

Comparative statement as of the close of the year ended June 30, 1917.

CHARACTER OF DEBT.	SINKING FUND.			Amount of debt.
	Securities.	Cash.	Total.	
Non-interest bearing Canal Debt:				
Erie and Champlain 6 per cent. canal stock, redeemable July 1, 1837	.....	$160 00	$160 00	$160 00
Stock for payment of 6 per cent. canal revenue certificates, redeemable July 1, 1873	.....	500 00	500 00	500 00
				$660 00
Interest bearing Canal Debt:				
Loan at 3 per cent. for construction of the Erie, Champlain and Oswego Canals pursuant to Chapter 147, Laws of 1903, and amendments				
Redeemable January 1, 1923.	$1,878,467 28	$187,979 97	2,066,447 25	$2,000,000 00
Redeemable January 1, 1956.	.....	.....	.....	$1,000,000 00
Redeemable January 1, 1957.	.....	.....	.....	5,000,000 00
Redeemable July 1, 1958	.....	.....	.....	5,000,000 00
Redeemable January 1, 1959.	.....	.....	.....	10,000,000 00
	16,162,346 87	456,641 02	16,618,987 89	$21,000,000 00
Loan at 4 per cent. for construction of the Erie, Champlain and Oswego Canals purusant to Chapter 147, Laws of 1903, and amendments:				
Redeemable July 1, 1960	.....	.....	.....	$10,000,000 00
Redeemable January 1, 1961.	.....	.....	.....	10,000,000 00
Redeemable July 1, 1961	.....	.....	.....	10,000,000 00
Redeemable January 1, 1962.	.....	.....	.....	10,000,000 00
	5,007,700 00	845,508 27	5,853,208 27	$40,000,000 00
Loan at 4½ per cent. for construction of the Erie, Champlain and Oswego Canals pursuant to Chapter 147, Laws of 1903, and amendments:				
Redeemable January 1, 1964.	4,399,300 00	232,624 33	4,631,924 33	$30,000,000 00
Loan at 4¼ per cent. for construction of the Erie, Champlain and Oswego Canals pursuant to Chapter 147, Laws of 1903, and amendments:				
Redeemable January 1, 1965.	389,108 00	105,077 98	494,185 98	$8,000,000 00

Comparative Statement Canal Debt Sinking Funds — (Cont'd).

CHARACTER OF DEBT.	Sinking Fund.			Amount of debt.
	Securities.	Cash.	Total.	
Loan at 4 per cent. for construction of the Erie, Champlain and Oswego Canals pursuant to Chapter 570, Laws of 1915:				
Redeemable January 1, 1966.	.....	.....	.....	$17,000,000 00
Redeemable January 1, 1967.	.....	.....	.....	10,000,000 00
	.....	$402,713 32	$402,713 32	$27,000,000 00
Loan at 4 per cent. for construction of Cayuga and Seneca Barge Canal pursuant to Chapter 391, Laws of 1909, and amendments:				
Redeemable July 1, 1960.	.....	.....	.....	$1,000,000 00
Redeemable January 1, 1962.	.....	.....	.....	2,000,000 00
	412,250 00	54,358 18	466,608 18	$3,000,000 00
Loan at 4¼ per cent. for construction of Cayuga and Seneca Barge Canal pursuant to Chapter 391, Laws of 1909, and amendments:				
Redeemable January 1, 1965.	205,750 00	88,442 92	294,192 92	$4,000,000 00
Loan at 4 per cent. for construction of Barge Canal Terminals pursuant to Chapter 746, Laws of 1911, and amendments:				
Redeemable January 1, 1942.	692,500 00	59,831 11	752,331 11	$5,000,000 00
Loan at 4¼ per cent. for construction of Barge Canal Terminals pursuant to Chapter 746, Laws of 1911, and amendments:				
Redeemable January 1, 1945.	497,850 00	101,524 20	599,374 20	$5,000,000 00
Loan at 4 per cent. for construction of Barge Canal Terminals pursuant to Chapter 746, Laws of 1911, and amendments.....	.....	422,870 32	422,870 32	$3,000,000 00
Total Canal Debt Sinking Funds and Canal Debt....	$29,645,272 15	$2,958,231 62	$32,603,503 77	$148,000,000 00

The details of the foregoing statements are submitted in the subjoined pages.

Very respectfully,

EUGENE M. TRAVIS,
Comptroller.

DOCUMENTS ACCOMPANYING THE REPORT OF THE COMPTROLLER

STATEMENT SHOWING SECURITIES AND CASH IN THE CANAL FUNDS, JUNE 30, 1916, THE RECEIPTS AND EXPENDITURES DURING THE YEAR, AND THE SECURITIES AND CASH IN THE CANAL FUNDS JUNE 30, 1917.

	Canal debt sinking fund.	Construction funds.	Maintenance and repair funds.	Total.
Balance in funds June 30, 1916	$29,560,536 10	$21,975,083 43	$1,265,515 81	$52,801,135 34
Less securities in funds	26,572,487 57	.....	.....	26,572,487 57
Less unexpended balances in hands of Superintendent of Public Works and division engineers	.....	36,045 98	140,485 63	176,531 61
Cash in bank July 1, 1916	$2,988,048 53	$21,939,037 45	$1,125,030 18	$26,052,116 16
RECEIPTS DURING THE YEAR.				
Into the Canal Debt Sinking Funds from General Fund the annual contribution to said funds, being an amount equal to the proceeds of a State tax on real and personal property in the State subject to taxation	$7,097,407 48	.....	.....	$7,097,407 48
Into the Canal Fund from General Fund on account of appropriations payable from the Canal Fund	.....	.....	$1,170,992 98	1,170,992 98
Par value of bonds issued	.....	$10,000,000 00	.....	10,000,000 00
Premium and accrued interest on bonds sold	105,555 56	481,700 00	.....	587,255 56
Par value of securities sold or redeemed	877,372 06	.....	.....	877,372 06
Interest on investments	1,113,217 53	.....	.....	1,113,217 53
Interest on deposits	726,681 72	.....	33,419 97	760,101 69
Miscellaneous receipts	.....	39,651 94	144,451 87	184,103 81
Total receipts	$9,920,234 35	$10,521,351 94	$1,348,864 82	$21,790,451 11

STATEMENT SHOWING SECURITIES, ETC.— (*Continued*).

	Canal debt sinking funds.	Construction funds.	Maintenance and repair funds.	Total.
EXPENDITURES DURING THE YEAR.				
Superintendent of Public Works.				
Maintenance and repairs			$1,573,231 37	
Construction of Erie, Champlain and Oswego Canals		$3,720,130 43		
Construction of Cayuga and Seneca Barge Canal		271,319 14		
Construction of Barge Canal Terminals		967,990 95		
Division Engineers.				
Maintenance and repairs			86,300 00	
Construction of Erie, Champlain and Oswego Canals		689,502 21		
Construction of Cayuga and Seneca Barge Canal		35,000 00		
Construction of Barge Canal Terminals		179,500 00		
Comptroller's Office — Bureau of Canal Affairs.				
Salaries of clerks, stenographer, etc		16,386 76	6,000 00	
Preparing Barge Canal bonds:				
Erie, Champlain and Oswego		8,549 00		
Barge Canal Terminals		1,941 50		
Advertising Barge Canal bonds:				
Erie, Champlain and Oswego		3,195 47		
Transfer office — services and expenses			6,405 00	
Commission to investigate and report upon the conditions relative to construction of highway bridge over Mohawk River and Barge Canal between city of Schenectady and village of Scotia			5,724 68	
Miscellaneous expenses		3,724 12	2,110 95	
Attorney-General.				
Expenses of searches, etc.:				
Construction of Erie, Champlain and Oswego Canals		9,048 84		
Construction of Cayuga and Seneca Barge Canal		2,296 20		
Construction of Barge Canal Terminals		1,988 55		
Construction of a canal bridge over the Erie Canal in the village of Yorkville			33 15	
Improvement of Mohawk River and West Canada Creek			15 00	
Salaries of deputies, Court of Claims, title examiners, etc		64,649 86		
Damages on Account of Construction.				
Erie, Champlain and Oswego Canals		2,066,827 16		
Cayuga and Seneca Barge Canal		155,745 43		
Barge Canal Terminals		995,277 92		
Damages to Contractors.				
Erie, Champlain and Oswego Canals		259,220 84		
Cayuga and Seneca Barge Canal		15,311 76		

STATEMENT SHOWING SECURITIES, ETC.—(*Concluded*).

	Canal debt sinking funds.	Construction funds.	Maintenance and repair funds.	Total.
Damages on Account of Existing Canals.				
Judgments of the Court of Claims			41,155 17	
Agreements made with the Special Examiner and Appraiser			128 71	
Investigation of Claims.				
Services and expenses of agent		$71,009 82	$1,465 48	
Transfer of Surplus.				
From Canal Fund to General Fund, per Chapter 267, Laws of 1913			328,939 47	
Canal Debt Sinking Fund.				
Par value of securities purchased $3,950,156 64				
Less discount in purchase of bonds 61,202 55	$3,888,954 09			
Premium and accrued interest on securities purchased	89,597 17			
Redemption of Comptroller's temporary certificate No. 2	289,000 00			
Interest on outstanding debt	5,682,500 00			
Total expenditures during the year	$9,950,051 26	$9,538,615 96	$2,051,508 98	$21,540,176 20
Cash in bank June 30, 1917	$2,958,231 62	$22,921,773 43	$422,386 02	$26,302,391 07
Add securities in funds	29,645,272 15	411,500 00		30,056,772 15
Add unexpended balances in hands of Superintendent of Public Works and division engineers		55,715 99	130,997 06	186,713 05
Balance in funds June 30, 1917	$32,603,503 77	$23,388,989 42	$553,383 08	$56,545,876 27

THE CASH IN THE TREASURY ON JUNE 30, 1917, TO THE CREDIT OF THE CANAL FUND, WAS ON DEPOSIT IN THE FOLLOWING INSTITUTIONS IN THE AMOUNTS NAMED:

DEPOSITS IN CITIES

Albany:

New York State National Bank	$1,767,891 07
Albany Trust Company	15,000 00
First National Bank	15,000 00
Mechanics and Farmers' Bank	15,000 00
Union Trust Company	75,000 00

New York City:

Boroughs of Manhattan and Bronx:

Atlantic National Bank	20,000 00
Bank of Manhattan Company	158,500 00
Bank of United States	100,000 00
Bank of Washington Heights	23,000 00
Bankers' Trust Company	100,000 00
Broadway Central Bank	14,000 00
Bronx Borough Bank	24,000 00
Bronx National Bank	26,000 00
Bryant Park Bank	20,000 00
Chatham and Phenix National Bank	130,000 00
Chelsea Exchange Bank	220,000 00
Coal and Iron National Bank	60,000 00
Columbia Bank	85,000 00
Commercial Trust Company	135,000 00
Cosmopolitan Bank	6,000 00
Empire Trust Company	85,000 00
Fulton Trust Company	35,000 00
Gotham National Bank	55,000 00
Harriman National Bank	255,000 00
Hudson Trust Company	185,000 00
Lawyers' Title and Trust Company	515,000 00
Lincoln Trust Company	250,000 00
Merchants' National Bank	400,000 00
Metropolitan Trust Company	1,100,000 00

New York City — (Continued):

Boroughs of Manhattan and Bronx — (Continued):

New Netherland Bank	$55,000 00
New York Produce Exchange Bank	33,000 00
Public Bank	100,000 00
Sherman National Bank	43,000 00
State Bank	235,000 00
Transatlantic Trust Company	177,000 00
Twenty-third Ward Bank	65,000 00
Union Trust Company	140,000 00

Borough of Brooklyn:

Bank of Coney Island	24,000 00
Bank of Flatbush	28,000 00
First National Bank	30,000 00
Franklin Trust Company	110,000 00
Greenpoint National Bank	60,000 00
Hamilton Trust Company	70,000 00
Kings County Trust Company	383,000 00
Manufacturers' Trust Company	185,000 00
Mechanics' Bank	370,000 00
Montauk Bank	26,000 00
National City Bank	18,000 00
North Side Bank	60,000 00
People's National Bank	20,000 00
People's Trust Company	130,000 00

Borough of Queens:

Jamaica:

First National Bank	22,000 00
Queens County Trust Company	26,000 00

Whitestone:

First National Bank	18,000 00

Borough of Richmond:

Stapleton:

Richmond Borough Nat. Bank	25,000 00

Amsterdam:	
Montgomery County Trust Company.....	$90,000 00
Auburn:	
Auburn Trust Company	10,000 00
Cayuga County National Bank.....	72,000 00
National Bank	50,000 00
Batavia:	
Bank of Batavia	73,000 00
Bank of Genesee	48,000 00
First National Bank	49,000 00
Beacon:	
Matteawan National Bank	27,000 00
Binghamton:	
People's Trust Company	20,000 00
Buffalo:	
Bank of Buffalo	205,000 00
Citizens' Commercial Trust Company.....	515,000 00
City Trust Company	75,000 00
Fidelity Trust Company	35,000 00
German-American Bank	120,000 00
Manufacturers and Traders' National Bank.	133,000 00
Marine National Bank	1,943,000 00
Market Bank	80,000 00
People's Bank	90,000 00
Union Stock Yards Bank.....	40,000 00
Canandaigua:	
Canandaigua National Bank	51,000 00
Cohoes:	
Manufacturers' Bank	11,000 00
National Bank	45,000 00
Dunkirk:	
Lake Shore National Bank	32,000 00
Merchants' National Bank	40,000 00

Elmira:	
Chemung Canal Trust Company	$130,000 00
Merchants' National Bank	65,000 00
Fulton:	
Citizens' National Bank	30,000 00
Oswego County Trust Company	60,000 00
Geneva:	
First National Bank	35,000 00
Geneva National Bank	40,000 00
Glens Falls:	
First National Bank	70,000 00
Glens Falls Trust Company	38,000 00
Gloversville:	
City National Bank	90,000 00
Hornell:	
Bank of Steuben	18,000 00
Citizens' National Bank	10,000 00
First National Bank	25,000 00
Hudson:	
First National Bank	11,000 00
Hudson River Trust Company	25,000 00
Ithaca:	
Ithaca Trust Company	17,000 00
Tompkins County National Bank	19,000 00
Jamestown:	
Bank of Jamestown	16,000 00
Farmers and Mechanics' Bank	31,000 00
National Chautauqua County Bank	15,000 00
Swedish-American National Bank	10,000 00
Union Trust Company	6,000 00

Kingston:	
National Ulster County Bank	$23,000 00
Rondout National Bank	17,000 00
State of New York National Bank	4,000 00
Lackawanna:	
Lackawanna National Bank	14,000 00
Little Falls:	
Herkimer County Trust Company	190,000 00
Little Falls National Bank	32,000 00
Lockport:	
National Exchange Bank	73,000 00
Niagara County National Bank	65,000 00
Mechanicville:	
First National Bank	27,000 00
Middletown:	
Merchants' National Bank	10,000 00
Mount Vernon:	
Mount Vernon Trust Company	50,000 00
Newburgh:	
Highland National Bank	30,000 00
New Rochelle:	
Huguenot Trust Company	57,000 00
National City Bank	4,000 00
New Rochelle Trust Company	25,000 00
North Avenue Bank	9,000 00
Niagara Falls:	
Bank of Niagara	45,000 00
Niagara Falls Trust Company	145,000 00
People's Bank	8,000 00
Power City Bank	65,000 00

North Tonawanda:	
State National Bank	$135,000 00
Norwich:	
Chenango National Bank	55,000 00
National Bank	100,000 00
Ogdensburg:	
National Bank	35,000 00
Olean:	
Exchange National Bank	140,000 00
First National Bank	55,000 00
Olean Trust Company	9,000 00
Oneida:	
Madison County Trust and Deposit Co	52,000 00
Oneida Valley National Bank	27,000 00
Oneonta:	
Wilber National Bank	35,000 00
Oswego:	
First National Bank	70,000 00
Second National Bank	55,000 00
Plattsburgh:	
City National Bank	22,000 00
Merchants' National Bank	39,000 00
Poughkeepsie:	
Farmers and Manufacturers' National Bank	65,000 00
First National Bank	28,000 00
Rensselaer:	
Rensselaer County Bank	40,000 00
Rochester:	
Central Bank	125,000 00
Fidelity Trust Company	41,000 00

Rochester — (Continued):	
Genesee Valley Trust Company	$150,000 00
Lincoln National Bank	390,000 00
National Bank of Commerce	215,000 00
Rochester Trust and Safe Deposit Company	30,000 00
Security Trust Company	60,000 00
Traders' National Bank	9,000 00
Union Trust Company	85,000 00
Rome:	
Farmers' National Bank	65,000 00
Salamanca:	
First National Bank	32,000 00
Saratoga Springs:	
Saratoga National Bank	50,000 00
Schenectady:	
Citizens' Trust Company	58,000 00
Mohawk National Bank	10,000 00
Schenectady Trust Company	85,000 00
Union National Bank	62,000 00
Syracuse:	
Central City Trust Company	440,000 00
City Bank	150,000 00
First National Bank	190,000 00
Merchants' National Bank	100,000 00
National Bank of Syracuse	160,000 00
Salt Springs National Bank	110,000 00
Syracuse Trust Company	195,000 00
Third National Bank	75,000 00
Trust and Deposit Company of Onondaga	165,000 00
Tonawanda:	
First Trust Company of Tonawanda	200,000 00

Troy:	
Manufacturers' National Bank	$230,000 00
National City Bank	75,000 00
People's Bank	27,000 00
Security Trust Company	34,000 00
Troy Trust Company	60,000 00
Union National Bank	35,000 00
Utica:	
Citizens' Trust Company	190,000 00
First National Bank	90,000 00
Oneida County Trust Company	17,000 00
Utica City National Bank	280,000 00
Utica Trust and Deposit Company	195,000 00
Watertown:	
City National Bank	10,000 00
Jefferson County National Bank	69,000 00
Northern New York Trust Company	145,000 00
Watertown National Bank	63,000 00
White Plains:	
Central Bank of Westchester County	48,000 00
Citizens' Bank	74,000 00
County Trust Company	64,000 00
First National Bank	45,000 00
Yonkers:	
First National Bank	35,000 00
Westchester Trust Company	26,000 00
Yonkers National Bank	16,000 00
Yonkers Trust Company	10,000 00
Total Canal Fund in cities	$19,902,391 07

DEPOSITS OUTSIDE OF CITIES

Adams:	
Citizens' National Bank	$33,000 00
Farmers' National Bank	43,000 00
Albion:	
Citizens' National Bank	53,000 00
Orleans County National Bank	23,000 00
Alexandria Bay:	
First Nat. Bank of the Thousand Islands	25,000 00
Allegany:	
First National Bank	19,000 00
Altamont:	
First National Bank	12,000 00
Amityville:	
Bank of Amityville	15,000 00
First National Bank	15,000 00
Andover:	
Burrows National Bank	11,000 00
Angola:	
Bank of Angola	18,000 00
Arcade:	
Citizens' Bank	10,000 00
First National Bank	16,000 00
Argyle:	
First National Bank	11,000 00
Athens:	
Athens National Bank	5,000 00
Attica:	
Citizens' Bank	16,000 00

Au Sable Forks:	
Bank of Au Sable Forks	$25,000 00
Baldwinsville:	
First National Bank	22,000 00
Barker:	
Somerset National Bank	16,000 00
Bath:	
Bath National Bank	21,000 00
Farmers and Mechanics' Bank	17,000 00
Bay Shore:	
First National Bank	13,000 00
Belfast:	
Bank of Belfast	20,000 00
First National Bank	5,000 00
Berlin:	
Taconic Valley Bank	16,000 00
Bliss:	
Bliss National Bank	5,500 00
Boonville:	
First National Bank	5,000 00
National Exchange Bank	15,000 00
Brockport:	
State Bank of Commerce	20,000 00
Bronxville:	
Gramatan National Bank	18,000 00
Brushton:	
First National Bank	10,000 00

Callicoon:	
Callicoon National Bank	$14,000 00
Canisteo:	
First State Bank	22,000 00
Canton:	
First National Bank	70,000 00
Carthage:	
Carthage National Bank	52,000 00
National Exchange Bank	43,000 00
Castleton:	
National Exchange Bank	15,000 00
Cattaraugus:	
Bank of Cattaraugus	34,000 00
Central Square:	
First National Bank	11,000 00
Chatham:	
State Bank	61,000 00
Clayton:	
First National Bank	22,000 00
National Exchange Bank	10,000 00
Clymer:	
Clymer State Bank	9,000 00
Cobleskill:	
Farmers and Merchants' Bank	5,000 00
Cooperstown:	
First National Bank	20,000 00
Second National Bank	30,000 00

Corfu:	
Bank of Corfu	$16,000 00
Corinth:	
Corinth National Bank	22,000 00
Cornwall:	
Cornwall National Bank	19,000 00
Croton-on-Hudson:	
First National Bank	8,000 00
Cuba:	
First National Bank	20,000 00
Delevan:	
Bank of Delevan	13,000 00
Delhi:	
Delaware National Bank	15,000 00
Dolgeville:	
First National Bank	37,000 00
Downsville:	
First National Bank	16,000 00
Earlville:	
First National Bank	32,000 00
East Aurora:	
Bank of East Aurora	32,000 00
Erie County Trust Company	27,000 00
East Islip:	
First National Bank	5,000 00
East Rochester:	
First National Bank	8,000 00

Elba:	
Bank of Elba	$10,000 00
Farmingdale:	
Bank of Farmingdale	14,000 00
First National Bank	16,000 00
Fillmore:	
State Bank	25,000 00
Fleischmanns:	
Citizens' Bank of Griffin Corners	14,000 00
First National Bank of Griffin Corners	2,000 00
Florida:	
Florida National Bank	19,000 00
Fonda:	
National Mohawk River Bank	33,000 00
Forestville:	
First National Bank	7,000 00
Frankfort:	
Citizens' National Bank	17,000 00
Franklinville:	
Union National Bank	25,000 00
Fredonia:	
Citizens' Trust Company	44,000 00
National Bank of Fredonia	23,000 00
Freeport:	
Freeport Bank	12,000 00
Fultonville:	
Fultonville National Bank	15,000 00

Gainesville:	
Gainesville National Bank	$18,000 00
Geneseo:	
Livingston County Trust Company	35,000 00
Glen Cove:	
Nassau Union Bank	50,000 00
Gouverneur:	
Bank of Gouverneur	60,000 00
First National Bank	67,000 00
Grand Gorge:	
First National Bank	10,000 00
Granville:	
Farmers' National Bank	31,000 00
Granville National Bank	21,000 00
Washington County National Bank	22,000 00
Greenwich:	
First National Bank	33,000 00
Greenwood:	
First National Bank	7,500 00
Hamburgh:	
Bank of Hamburgh	25,000 00
People's Bank	26,000 00
Hamilton:	
National Hamilton Bank	38,000 00
Hammond:	
Citizens' National Bank	14,000 00
Hammondsport:	
Bank of Hammondsport	20,000 00

Hancock:	
First National Bank	$22,000 00
Hastings-upon-Hudson:	
First National Bank	10,000 00
Haverstraw:	
National Bank	28,000 00
Hempstead:	
First National Bank	60,000 00
Herkimer:	
Herkimer National Bank	92,000 00
Heuvelton:	
First National Bank	13,000 00
Highland Falls:	
First National Bank	21,000 00
Hilton:	
State Bank of Hilton	10,000 00
Hobart:	
National Bank of Hobart	27,000 00
Holcomb:	
Hamlin National Bank	24,000 00
Holland:	
Bank of Holland	18,000 00
Holland Patent:	
First National Bank	12,000 00
Holley:	
State Exchange Bank	25,000 00

Hoosick Falls:	
First National Bank	$50,000 00
People's National Bank	40,000 00
Hudson Falls:	
Hudson Falls National Bank	28,000 00
People's National Bank	45,000 00
Sandy Hill National Bank	46,000 00
Huntington:	
Bank of Huntington	12,000 00
First National Bank	25,000 00
Islip:	
First National Bank	10,000 00
Jeffersonville:	
First National Bank	13,000 00
Johnson City:	
Workers' Trust Company	18,000 00
Kenmore:	
State Bank of Kenmore	25,000 00
Lake George:	
First National Bank	5,000 00
Lake Placid:	
Bank of Lake Placid	15,000 00
Lancaster:	
Bank of Lancaster	16,000 00
Larchmont:	
Larchmont National Bank	25,000 00
Lawrence:	
Bank of Lawrence	32,000 00

Le Roy:	
Le Roy National Bank	$20,000 00
Liberty:	
National Bank of Liberty	15,000 00
Sullivan County National Bank	50,000 00
Lindenhurst:	
First National Bank	8,000 00
Little Valley:	
Cattaraugus County Bank	11,000 00
Locke:	
Citizens' Bank	11,000 00
Lyndonville:	
Citizens' State Bank	22,000 00
Lyons:	
Gavitt National Bank	50,000 00
Mamaroneck:	
First National Bank	50,000 00
Marcellus:	
First National Bank	8,000 00
Mayville:	
State Bank of Mayville	16,000 00
Medina:	
Central Bank of Medina	25,000 00
Union Bank	27,000 00
Middleport:	
First National Bank	23,000 00
Milford:	
Milford National Bank	15,000 00

Mineola:	
Nassau County Trust Company.....	$33,000 00
Monroe:	
Monroe National Bank	15,000 00
Montour Falls:	
Montour National Bank	10,000 00
Morris:	
First National Bank	15,000 00
Morristown:	
Frontier National Bank	8,000 00
Mt. Morris:	
Genesee River National Bank.....	24,000 00
Newark:	
Arcadia National Bank	60,000 00
New Berlin:	
National Bank	30,000 00
Newfane:	
State Bank	5,000 00
North Collins:	
Bank of North Collins.....	30,000 00
North Creek:	
North Creek National Bank.....	15,000 00
Northport:	
First National Bank	18,000 00
Northport Trust Company	38,000 00
North Rose:	
First National Bank	14,000 00

Nyack:	
Rockland County Trust Company.....	$35,000 00
Oakfield:	
The Exchange Bank	10,000 00
Onondaga Valley:	
Bank of Onondaga	15,000 00
Orchard Park:	
Bank of Orchard Park.....	10,000 00
Oriskany Falls:	
First National Bank	20,000 00
Ossining:	
First National Bank	39,000 00
Ossining National Bank	36,000 00
Owego:	
Owego National Bank	10,000 00
Patchogue:	
Citizens' Trust Company	27,000 00
Peekskill:	
Peekskill National Bank	139,000 00
Westchester County National Bank.....	400,000 00
Penn Yan:	
Baldwin's Bank	55,000 00
Citizens' Bank	35,000 00
Perry:	
Citizens' Bank	31,000 00
First National Bank	22,000 00
Phelps:	
Phelps National Bank	9,000 00

Philadelphia:	
Bank of Philadelphia	$17,000 00
Philmont:	
First National Bank	19,000 00
Pleasantville:	
Mount Pleasant Bank	26,000 00
Poland:	
Citizens' National Bank	22,000 00
Port Chester:	
First National Bank	83,000 00
Mutual Trust Co. of Westchester County	216,000 00
Port Jefferson:	
Bank of Port Jefferson	21,000 00
Port Washington:	
Bank of North Hempstead	25,000 00
Potsdam:	
Citizens' National Bank	55,000 00
Prattsburgh:	
Prattsburgh State Bank	16,000 00
Pulaski:	
People's National Bank	20,000 00
Pulaski National Bank	5,000 00
Randolph:	
State Bank of Randolph	20,000 00
Redwood:	
Redwood National Bank	8,000 00
Richfield Springs:	
First National Bank	30,000 00

Richmondville:	
Bank of Richmondville	$21,000 00
Ridgewood:	
Ridgewood National Bank	35,000 00
Ripley:	
First National Bank	14,000 00
Riverhead:	
Suffolk County National Bank	20,000 00
Suffolk County Trust Company	41,000 00
Rockville Center:	
Bank of Rockville Center	50,000 00
First National Bank	10,000 00
Roscoe:	
First National Bank	27,000 00
Roxbury:	
National Bank	17,000 00
Rushville:	
Rushville State Bank	14,000 00
Rye:	
Rye National Bank	10,000 00
Salem:	
People's National Bank	10,000 00
Schenevus:	
Schenevus National Bank	20,000 00
Schoharie:	
Schoharie County Bank	16,000 00
Seneca Falls:	
Exchange National Bank	25,000 00

Sharon Springs:	
First National Bank	$10,000 00
Sherman:	
State Bank	9,000 00
Sidney:	
Sidney National Bank	50,000 00
Silver Creek:	
First National Bank	28,000 00
Silver Creek National Bank	20,000 00
Silver Springs:	
Silver Springs National Bank	15,000 00
Smithtown Branch:	
National Bank of Smithtown Branch	16,000 00
Solvay:	
Solvay Bank	25,000 00
South Dayton:	
Bank of South Dayton	20,000 00
South Glens Falls:	
First National Bank	15,000 00
Southampton:	
First National Bank	23,000 00
Southampton Bank	28,000 00
Southold:	
Bank of Southold	5,000 00
Sparkill:	
First National Bank	16,000 00
Spencerport:	
Bank of Spencerport	10,000 00
Springville:	
Citizens' National Bank	15,000 00
Farmers' Bank	15,000 00

Stamford:	
National Bank of Stamford	$56,000 00
Stony Brook:	
Bank of Suffolk County	5,000 00
Theresa:	
Farmers' National Bank	17,000 00
State Bank	13,000 00
Trumansburg:	
First National Bank	4,000 00
State Bank	13,000 00
Tuckahoe:	
First National Bank	15,000 00
Tully:	
First National Bank	12,000 00
Unadilla:	
Unadilla National Bank	13,000 00
Vernon:	
National Bank	41,000 00
Walton:	
First National Bank	49,000 00
Warrensburg:	
Emerson National Bank	12,000 00
Warsaw:	
Trust Company of Wyoming County	79,000 00
Wyoming County National Bank	97,000 00
Waterloo:	
First National Bank	22,000 00
Waterville:	
National Bank	47,000 00
Watkins:	
Glen National Bank	18,000 00
Watkins State Bank	22,000 00

Waverly:	
Citizens' Bank	$20,000 00
First National Bank	22,000 00
Wayland:	
First National Bank	27,000 00
Wellsville:	
First National Bank	72,000 00
Westbury:	
Bank of Westbury	5,000 00
Westfield:	
National Bank	37,000 00
Westport:	
Lake Champlain National Bank	15,000 00
Whitehall:	
National Bank	22,000 00
Williamson:	
State Bank	44,000 00
Wilson:	
Wilson State Bank	12,000 00
Worcester:	
Bank of Worcester	35,000 00
Total Canal Fund outside of cities	$6,400,000 00

SUMMARY

Total Canal Fund in cities	$19,902,391 07
Total Canal Fund outside of cities	6,400,000 00
Total cash in the Treasury June 30, 1917	$26,302,391 07

STATEMENT OF CASH BALANCES, OBLIGATIONS AND INVESTMENTS LEADING INTO SURPLUS ACCOUNT FOR THE YEAR ENDED JUNE 30, 1917.

Cash in the Treasury at end of year		$26,302,391 07
Which is subject to the following obligations:		
Uninvested moneys of Canal Debt Sinking Fund:		
Under article 7, section 1 of the Constitution	$160 00	
Under article 7, section 3 of the Constitution	500 00	
Under article 7, section 4 of the Constitution, and chapter 147, Laws of 1903	187,979 97	
Under article 7, section 4 of the Constitution, and chapter 147, Laws of 1903, and chapter 302, Laws of 1906	456,641 02	
Under article 7, section 4 of the Constitution, and chapter 147, Laws of 1903, and chapter 66, Laws of 1910	845,508 27	
Under article 7, section 4 of the Constitution, and chapter 391, Laws of 1909, and chapter 139, Laws of 1910	54,358 18	
Under article 7, section 4 of the Constitution, and chapter 746, Laws of 1911	59,831 11	
Under article 7, section 4 of the Constitution, and chapter 147, Laws of 1903, and chapter 787, Laws of 1913	232,624 33	
Under article 7, section 4 of the Constitution, and chapter 391, Laws of 1909, and chapter 787, Laws of 1913	88,442 92	
Carried forward	$1,926,045 80	$26,302,391 07

Brought forward	$1,926,045 80	$26,302,391 07
Under article 7, section 4 of the Constitution, and chapter 746, Laws of 1911, and chapter 787, Laws of 1913.....	101,524 20	
Under article 7, section 4 of the Constitution, and chapter 147, Laws of 1903, and chapter 2, Laws of 1915.....	105,077 98	
Under article 7, section 4 of the Constitution, and chapters 570 and 2, Laws of 1915.....	402,713 32	
Under article 7, section 4 of the Constitution, and chapters 746 and 2, Laws of 1911 and 1915.	422,870 32	
Unexpended moneys for Barge canal construction:		
Erie, Champlain and Oswego...	16,500,897 16	
Cayuga and Seneca.....	206,748 27	
Terminals.....	6,214,128 00	
		25,880,005 05
		$422,386 02
Which is subject to adjustments, for the purpose of keeping within fiscal years the appropriations derivable from the receipts of those years, as follows:		
Add advance to Superintendent of Public Works.		125,000 00
		$547,386 02
Deduct as liability for total amount of those appropriations created by law previous to July 1, 1916, which are unexpended at this date..		460,184 84
Carried forward		$87,201 18

Brought forward		$87,201 18
Deduct as liability the amount received previous to July 1, 1917, on account of appropriations of 1917	$76,479 68	
Less amount expended from 1916 appropriations during the fiscal year ended June 30, 1917	22,703 47	
		53,776 21
Cash surplus		$33,424 97

CANAL DEBT SINKING FUNDS

DETAIL OF CASH TRANSACTIONS DURING THE YEAR ENDED JUNE 30, 1917

	Under Article 7, Section 1 of the Constitution	Under Article 7, Section 3, of the Constitution	Under Article 7, Section 4, of the Constitution and Chapter 147, Laws of 1903.	Under Article 7, Section 4, of the Constitution and Chapters 147 and 302, Laws of 1903 and 1906.	Under Article 7, Section 4, of the Constitution and Chapters 147 and 66, Laws of 1903 and 1910.
Balance in funds July 1, 1916	$160 00	$500 00	$2,051,891 75	$16,614,288 35	$4,802,402 55
Less securities in funds	.....	.....	1,905,721 60	16,218,565 97	4,161,400 00
Cash on hand July 1, 1916	$160 00	$500 00	$146,170 15	$395,722 38	$641,002 55
RECEIVED DURING THE YEAR.					
Transfer from General Fund per Chapter 646, Laws of 1916	.....	.....	.....	.....	$2,414,084 18
Accrued interest on sale of New York State Canal Improvement bonds	.....	.....	.....	.....	.....
Par value of securities sold or redeemed	.....	.....	$27,254 32	$56,219 10	785,148 64
Interest on investments	.....	.....	68,946 38	618,458 16	198,456 77
Interest on deposits	.....	.....	5,609 12	16,241 38	35,464 27
Receipts during the year	.....	.....	$101,809 82	$690,918 64	$3,433,153 86
EXPENDITURES DURING THE YEAR.					
Interest on debt	.....	.....	$60,000 00	$630,000 00	$1,600,000 00
Par value of securities purchased $3,950,156 64					
Less discount in purchase of securities .. 61,202 55	.....	.....	.....	.....	1,608,885 28
Comptroller's Temporary Certificate No. 2 redeemed	.....	.....	.....	.....	.....
Premium and accrued interest on securities purchased	.....	.....	.....	.....	19,762 86
	.....	.....	$60,000 00	$630,000 00	$3,228,648 14
Cash on hand June 30, 1917	$160 00	$500 00	$187,979 97	$456,641 02	$845,508 27

CANAL DEBT SINKING FUNDS — DETAIL OF CASH TRANSACTIONS — (*Continued*)

	Under Article 7, Section 4, of the Constitution and Chapters 391 and 139, Laws of 1909 and 1910.	Under Article 7, Section 4, of the Constitution and Chapter 746. Laws of 1911.	Under Article 7, Section 4, of the Constitution and Chapters 147 and 787, Laws of 1903 and 1913.	Under Article 7, Section 4, of the Constitution and Chapters 391 and 2, Laws of 1909 and 1915.	Under Article 7, Section 4, of the Constitution and Chapters 746 and 2, Laws of 1911 and 1915.
Balance in funds July 1, 1916	$386,672 27	$556,998 98	$3,985,405 47	$195,101 85	$423,624 92
Less securities in funds	218,000 00	159,500 00	3,805,300 00	.....	104,000 00
Cash on hand July 1, 1916	$168,672 27	$397,498 98	$180,105 47	$195,101 85	$319,624 92
RECEIVED DURING THE YEAR.					
Transfer from General Fund per Chapter 646, Laws of 1916	$181,056 31	$362,112 63	$1,810,563 13	$241,408 42	$362,112 63
Accrued interest on sale of New York State Canal Improvement bonds	.....	.....	.....	.....	.....
Par value of securities sold or redeemed	2,750 00	.....	6,000 00	.....	.....
Interest on investments	11,154 37	24,435 00	160,865 50	7,201 24	17,424 76
Interest on deposits	4,251 91	7,433 18	23,302 93	19,772 14	7,538 66
Receipts during the year	$199,212 59	$393,980 81	$2,000,731 56	$268,381 80	$387,076 05
EXPENDITURES DURING THE YEAR.					
Interest on debt	$120,000 00	$200,000 00	$1,350,000 00	$170,000 00	$212,500 00
Par value of securities purchased..... $3,950,156 64					
Less discount in purchase of securities.. 61,202 55					
	193,028 71	522,528 41	587,946 00	201,520 14	385,937 55
Comptroller's Temporary Certificate No. 2 redeemed	.....	.....	.....	.....	.....
Premium and accrued interest on securities purchased	497 97	9,120 27	10,266 70	3,520 59	6,739 22
	$313,526 68	$731,648 68	$1,948,212 70	$375,040 73	$605,176 77
Cash on hand June 30, 1917	$54,358 18	$59,831 11	$232,624 33	$88,442 92	$101,524 20

CANAL DEBT SINKING FUNDS — DETAIL OF CASH TRANSACTIONS — (*Concluded*)

		Under Article 7, Section 4, of the Constitution and Chapters 147 and 2, Laws of 1903 and 1915.	Under Article 7, Section 4, of the Constitution and Chapters 570 and 2, Laws of 1915.	Under Article 7, Section 4, of the Constitution and Chapters 746 and 2, Laws of 1911 and 1915.	Total.
Balance in funds July 1, 1916		$369,821 40	$81,845 36	$91,823 20	$29,560,536 10
Less securities in funds		.....	.....	.....	26,572,487 57
Cash on hand July 1, 1916		$369,821 40	$81,845 36	$91,823 20	$2,988,048 53
RECEIVED DURING THE YEAR.					
Transfer from General Fund per Chapter 646, Laws of 1916		$482,816 84	$1,025,985 77	$217,267 57	$7,097,407 48
Accrued interest on sale of New York State Canal Improvement bonds		.....	105,555 56	.....	105,555 56
Par value of securities sold or redeemed		.....	.....	.....	877,372 06
Interest on investments		6,275 35	.....	.....	1,113,217 53
Interest on deposits		11,429 73	361,858 85	233,779 55	726,681 72
Receipts during the year		$500,521 92	$1,493,400 18	$451,047 12	$9,920,234 35
EXPENDITURES DURING THE YEAR.					
Interest on debt		$340,000 00	$880,000 00	$120,000 00	$5,682,500 00
Par value of securities purchased	$3,950,156 64				
Less discount in purchase of securities	61,202 55				
		389,108 00	.....	.....	3,888,954 09
Comptroller's Temporary Certificate No. 2 redeemed		.....	289,000 00	.....	289,000 00
Premium and accrued interest on securities purchased		36,157 34	3,532 22	.....	89,597 17
		$765,265 34	$1,172,532 22	$120,000 00	$9,950,051 26
Cash on hand June 30, 1917		$105,077 98	$402,713 32	$422,870 32	$2,958,231 62

DETAIL OF INVESTMENT TRANSACTIONS ON ACCOUNT OF CANAL DEBT SINKING FUND, NO. 2, UNDER ARTICLE 7, SECTION 4, OF THE CONSTITUTION, AND CHAPTER 147 OF THE LAWS OF 1903, FOR THE YEAR ENDED JUNE 30, 1917

BONDS.	Rate.	Registered or coupon.	Due.	Par of holdings July 1, 1916.	Purchased during the year.	Sold or redeemed during the year.	Par of holdings June 30, 1917.	Interest collected during the year.	Accrued interest on purchases of securities during the year.
Cities:									
Amsterdam	4½%	R	July 1, 1934	$25,000 00	.....	.....	$25,000 00	$1,125 00	.....
Mechanicville	5 %	R	Sept. 1, 1919-38.	22,000 00	.....	.....	22,000 00	1,100 00	.....
New York	3 %	R	Jan. 1, 1918	20,000 00	.....	.....	20,000 00	600 00	.....
New York	3 %	R	Nov. 1, 1920	10,000 00	.....	.....	10,000 00	300 00	.....
New York	3½%	R	Oct. 1, 1921	18,000 00	.....	.....	18,000 00	630 00	.....
New York	3 %	R	Nov. 1, 1921	15,000 00	.....	.....	15,000 00	450 00	.....
New York	3½%	R	Nov. 1, 1922	35,000 00	.....	.....	35,000 00	1,225 00	.....
New York	3 %	R	Nov. 1, 1923	20,000 00	.....	.....	20,000 00	600 00	.....
New York	3½%	R	Jan. 1, 1925	200,000 00	.....	.....	200,000 00	7,000 00	.....
New York	3 %	R	Nov. 1, 1925	6,000 00	.....	.....	6,000 00	180 00	.....
New York	3½%	R	Nov. 1, 1928	165,000 00	.....	.....	165,000 00	5,775 00	.....
New York	3½%	R	Nov. 1, 1940	30,000 00	.....	.....	30,000 00	1,050 00	.....
New York	3½%	R	Nov. 1, 1951	48,000 00	.....	.....	48,000 00	1,680 00	.....
New York	3½%	R	Oct. 1, 1952	20,000 00	.....	.....	20,000 00	700 00	.....
New York	3½%	R	Nov. 1, 1952	645,000 00	.....	.....	645,000 00	22,575 00	.....
New York	3½%	R	Nov. 1, 1953	25,000 00	.....	.....	25,000 00	875 00	.....
New York	3½%	R	May 1, 1954	128,000 00	.....	.....	128,000 00	4,480 00	.....
New York	3½%	R	Nov. 1, 1954	136,000 00	.....	.....	136,000 00	4,760 00	.....
New York	3½%	R	Nov. 1, 1955	35,000 00	.....	.....	35,000 00	1,225 00	.....
Niagara Falls	4 %	R	May 1, 1919	15,000 00	.....	.....	15,000 00	600 00	.....
Niagara Falls	4¾%	R	Sept. 1, 1938-41.	160,000 00	.....	.....	160,000 00	7,600 00	.....
Rome	4 %	R	Feb. 1, 1917-18.	6,500 00	.....	3,250 00	3,250 00	260 00	.....
Salamanca	3½%	R	July 1, 1917-20.	3,000 00	.....	600 00	2,400 00	105 00	.....
Salamanca	3½%	R	July 1, 1917-20.	5,771 60	.....	1,154 32	4,617 28	202 00	.....
Syracuse	3½%	R	April 1, 1917-21.	25,000 00	.....	5,000 00	20,000 00	875 00	.....
Syracuse	3½%	R	Aug. 1, 1917-21.	4,200 00	.....	700 00	3,500 00	134 75	.....
Syracuse	3½%	R	July 1, 1917-18.	18,600 00	.....	6,200 00	12,400 00	542 50	.....
Utica	4 %	R	Jan. 1, 1917-19.	9,000 00	.....	3,000 00	6,000 00	360 00	.....
Watervliet	3½%	R	Aug. 1, 1917-34.	19,000 00	.....	1,000 00	18,000 00	647 50	.....

Towns:									
Bainbridge	3½%	R	Jan. 1, 1917-23.	7,000 00	.....	1,000 00	6,000 00	245 00	.....
Wayne	3½%	R	Jan. 1, 1917-20.	12,000 00	.....	3,000 00	9,000 00	420 00	.....
West Seneca	4 %	R	Jan. 1, 1917-20.	4,000 00	.....	1,000 00	3,000 00	160 00	.....
Villages:									
Nassau	3½%	R	Nov. 10, 1917-22.	5,250 00	.....	750 00	4,500 00	170 63	.....
Otego	3½%	R	June 11, 1917-30.	8,400 00	.....	600 00	7,800 00	294 00	.....
Total	.....	.....	.....	$1,905,721 60	.....	$27,254 32	$1,878,467 28	$68,946 38	.....

DETAIL OF INVESTMENT TRANSACTIONS ON ACCOUNT OF CANAL DEBT SINKING FUND, NO. 3, UNDER ARTICLE 7, SECTION 4, OF THE CONSTITUTION, AND CHAPTERS 147 AND 302 OF THE LAWS OF 1903 AND 1906, FOR THE YEAR ENDED JUNE 30, 1917.

BONDS.	Rate.	Registered or coupon.	Due.	Par of holdings July 1, 1916.	Purchased during the year.	Sold or redeemed during the year.	Par of holdings June 30, 1917.	Interest collected during the year.	Accrued interest on purchases of securities during the year.
Counties:									
Chemung	4½%	C	Feb. 1, 1917-19.	$23,000 00	.....	$5,000 00	$18,000 00	$1,035 00	.....
Onondaga	4 %	R	Jan. 1, 1934....	35,000 00	.....	.....	35,000 00	1,400 00	.....
Westchester	4½%	R	June 1, 1939-63.	487,000 00	.....	.....	487,000 00	21,915 00	.....
Cities:									
Albany	4 %	R	Mar. 1, 1917-29.	63,500 00	.....	5,500 00	58,000 00	2,540 00	.....
Buffalo	3½%	R	Nov. 1, 1916-18.	15,000 00	.....	5,000 00	10,000 00	437 50	.....
Buffalo	3½%	R	April 1, 1918....	60,000 00	.....	.....	60,000 00	2,100 00	.....
Buffalo	3½%	R	Mar. 1, 1917-19.	15,000 00	.....	5,000 00	10,000 00	525 00	.....
Buffalo	3½%	R	June 1, 1919....	85,187 18	.....	.....	85,187 18	2,981 55	.....
Buffalo	3½%	R	July 1, 1919....	47,715 96	.....	.....	47,715 96	1,670 05	.....
Buffalo	3½%	R	Oct. 2, 1919....	35,455 35	.....	.....	35,455 35	1,240 93	.....
Buffalo	3½%	R	April 1, 1921....	111,544 18	.....	.....	111,544 18	3,904 05	.....
Buffalo	4 %	R	Oct. 1, 1916-28.	51,598 30	.....	3,969 10	47,629 20	1,984 54	.....
Buffalo	4 %	R	Oct. 10, 1928-58*	350,000 00	.....	.....	350,000 00	14,000 00	.....
Buffalo	4½%	R	June 15, 1939....	79,500 00	.....	.....	79,500 00	3,577 50	.....
New York	3 %	R	Oct. 1, 1916-33*	25,000 00	.....	.....	25,000 00	750 00	.....
New York	3½%	R	Oct. 1, 1920....	6,000 00	.....	.....	6,000 00	210 00	.....
New York	3½%	R	Nov. 1, 1920....	4,000 00	.....	.....	4,000 00	140 00	.....
New York	3½%	R	Jan. 1, 1925....	1,000 00	.....	.....	1,000 00	35 00	.....
New York	3½%	R	Jan. 1, 1926....	12,000 00	.....	.....	12,000 00	420 00	.....
New York	3½%	R	Nov. 1, 1927....	12,000 00	.....	.....	12,000 00	420 00	.....
New York	3½%	R	Nov. 1, 1928....	810,600 00	.....	.....	810,600 00	28,371 00	.....
New York	3½%	R	Nov. 1, 1929....	2,211,000 00	.....	.....	2,211,000 00	77,385 00	.....
New York	3½%	R	Jan. 1, 1935....	58,000 00	.....	.....	58,000 00	2,030 00	.....
New York	4 %	R	Nov. 1, 1936....	15,000 00	.....	.....	15,000 00	600 00	.....
New York	3½%	R	Jan. 1, 1937....	5,000 00	.....	.....	5,000 00	175 00	.....
New York	3½%	R	Nov. 1, 1940....	709,000 00	.....	.....	709,000 00	24,815 00	.....
New York	3½%	R	Nov. 1, 1941....	252,000 00	.....	.....	252,000 00	8,820 00	.....
New York	3½%	R	Nov. 1, 1942....	26,000 00	.....	.....	26,000 00	910 00	.....

New York	3 %	R	Nov. 1, 1950	53,000 00			53,000 00	1,590 00	
New York	3½ %	R	Nov. 1, 1950	7,000 00			7,000 00	245 00	
New York	3½ %	R	Oct. 1, 1952	672,000 00			672,000 00	23,520 00	
New York	3½ %	R	Nov. 1, 1952	1,343,000 00			1,343,000 00	47,005 00	
New York	3½ %	R	Nov. 1, 1953	317,000 00			317,000 00	11,095 00	
New York	3½ %	R	April 1, 1954	55,000 00			55,000 00	1,925 00	
New York	3½ %	R	May 1, 1954	424,000 00			424,000 00	14,840 00	
New York	3½ %	R	Nov. 1, 1954	368,000 00			368,000 00	12,880 00	
New York	3½ %	R	Nov. 1, 1955	107,000 00			107,000 00	3,745 00	
New York	4 %	R	Nov. 1, 1955	914,000 00			914,000 00	36,560 00	
New York	4 %	R	Nov. 1, 1956	181,000 00			181,000 00	7,240 00	
New York	4 %	R	May 1, 1957	128,000 00			128,000 00	5,120 00	
New York	4½ %	R	May 1, 1957	94,000 00			94,000 00	4,230 00	
New York	4½ %	R	Nov. 1, 1957	859,000 00			859,000 00	38,655 00	
New York	4 %	R	Nov. 1, 1958	3,075,000 00			3,075,000 00	123,000 00	
New York	4 %	R	May 1, 1959	1,253,000 00			1,253,000 00	50,120 00	
Rochester	4 %	R	Sept. 1, 1918-38*	100,000 00			100,000 00	4,000 00	
Schenectady	4½ %	R	June 15, 1917-28.	224,000 00		18,000 00	206,000 00	9,675 00	
Utica	4½ %	R	June 15, 1917-28.	32,500 00		2,500 00	30,000 00	1,406 25	
Watertown	4 %	R	May 1, 1938	100,000 00			100,000 00	4,000 00	
Yonkers	4½ %	R	Sept. 1, 1917-28.	81,250 00		6,250 00	75,000 00	3,515 62	
Towns:									
Boonville	4 %	R	Nov. 1, 1916-39.	34,000 00		1,000 00	33,000 00	1,340 00	
Pomfret	4 %	R	Jan. 1, 1917-35.	19,000 00		1,000 00	18,000 00	760 00	
Villages:									
Briarcliff Manor	4¼ %	C	July 1, 1917-27.	36,000 00		3,000 00	33,000 00	1,466 25	
Goshen	4½ %	R	Aug. 1, 1935-44.	50,000 00			50,000 00	2,250 00	
Mount Kisco	4½ %	R	June 15, 1919-43.	11,565 00			11,565 00	520 42	
Peekskill	4 3/20	R	Oct. 1, 1938	35,000 00			35,000 00	1,452 50	
Tuckahoe	4¾ %	R	July 1, 1939-44.	19,000 00			19,000 00	902 50	
Tuckahoe	5 %	R	April 1, 1944	5,500 00			5,500 00	275 00	
Tuckahoe	5 %	R	May 1, 1941-43.	2,300 00			2,300 00	115 00	
Tuckahoe	5 %	R	May 1, 1926-40.	12,350 00			12,350 00	617 50	
Total				$16,218,565 97		$56,219 10	$16,162,346 87	$618,458 16	

* Optional.

DETAIL OF INVESTMENT TRANSACTIONS ON ACCOUNT OF CANAL DEBT SINKING FUND, NO. 4, UNDER ARTICLE 7, SECTION 4, OF THE CONSTITUTION, AND CHAPTERS 147 AND 66 OF THE LAWS OF 1903 AND 1910, FOR THE YEAR ENDED JUNE 30, 1917

BONDS.	Rate.	Registered or coupon	Due.	Par of holdings July 1, 1916.	Purchased during the year.	Sold or redeemed during the year.	Par of holdings June 30, 1917.	Interest collected during the year.	Accrued interest on purchases of securities during the year.
United States Government:									
First Liberty Loan	3½%	R	June 15, 1932–47*	.....	$50,000 00	.....	$50,000 00	.....	$63 19
Counties:									
New York	3.3 %	R	July 1, 1918....	$50,000 00	.....	.....	50,000 00	$1,650 00	.....
Rensselaer	3½%	R	April 1, 1937–39.	21,000 00	.....	.....	21,000 00	735 00	.....
Cities:									
Buffalo	3½%	R	May 2, 1917–18.	5,000 00	.....	$2,500 00	2,500 00	175 00	.....
Geneva	3½%	R	April 1, 1917–19.	7,500 00	.....	2,500 00	5,000 00	262 50	.....
Little Falls	3½%	R	July 1, 1917–35.	39,000 00	.....	2,000 00	37,000 00	1,365 00	.....
New York	3½%	R	Nov. 1, 1926....	50,000 00	.....	.....	50,000 00	1,750 00	.....
New York	3½%	R	Nov. 1, 1928....	350,000 00	.....	.....	350,000 00	12,250 00	.....
New York	3½%	R	Nov. 1, 1940....	300,000 00	.....	.....	300,000 00	10,500 00	.....
New York	3½%	R	Nov. 1, 1950....	105,000 00	.....	.....	105,000 00	3,675 00	.....
New York	3½%	R	Nov. 1, 1951....	960,500 00	.....	.....	960,500 00	33,617 50	.....
New York	3½%	R	Oct. 1, 1952....	28,000 00	.....	.....	28,000 00	980 00	.....
New York	3½%	R	Nov. 1, 1952....	40,000 00	.....	.....	40,000 00	1,400 00	.....
New York	3½%	R	Nov. 1, 1953....	280,000 00	.....	.....	280,000 00	9,800 00	.....
New York	3½%	R	April 1, 1954....	53,000 00	.....	.....	53,000 00	1,855 00	.....
New York	3½%	R	May 1, 1954....	800,600 00	167,100 00	.....	967,700 00	33,869 50	2,859 25
New York	3½%	R	Nov. 1, 1954....	80,000 00	928,200 00	.....	1,008,200 00	35,287 00	15,882 48
New York	3½%	R	Nov. 1, 1955....	154,800 00	.....	.....	154,800 00	5,418 00	.....
New York	4 %	R	May 1, 1959....	500,000 00	.....	.....	500,000 00	20,000 00	.....
Villages:									
Brockport	3.65%	R	Aug. 1, 1917–31.	48,000 00	.....	3,000 00	45,000 00	1,697 25	.....

State:									
Judgments of Court of Claims	6 %	R	See note	.....	386,148 64	386,148 64	.....	15,793 35	957 94
Comptroller's Temporary Certificate No. 1, account of National Guard	4 %	R	July 1, 1917, or at pleasure of State	.....	100,000 00	100,000 00	.....	2,844 45	.....
Comptroller's Temporary Certificate No. 2, account of Canal Debt Sinking Fund No. 11	4 %	R	July 1, 1916, or at pleasure of State	289,000 00	.....	289,000 00	.....	3,532 22	.....
Total	.....	.....	.....	$4,161,400 00	$1,631,448 64	$785,148 64	$5,007,700 00	$198,456 77	$19,762 86

NOTE.— When Legislature makes appropriation.

* Optional.

DETAIL OF INVESTMENT TRANSACTIONS ON ACCOUNT OF CANAL DEBT SINKING FUND, NO. 5, UNDER ARTICLE 7, SECTION 4, OF THE CONSTITUTION, AND CHAPTERS 391 AND 139 OF THE LAWS OF 1909 AND 1910, FOR THE YEAR ENDED JUNE 30, 1917

BONDS.	Rate.	Registered or coupon.	Due.	Par of holdings July 1, 1916.	Purchased during the year.	Sold or redeemed during the year.	Par of holdings June 30, 1917.	Interest collected during the year.	Accrued interest on purchases of securities during the year.
Cities:									
Buffalo	3½%	R	Dec. 1, 1916–17.	$5,500 00	.....	$2,750 00	$2,750 00	$144 37	.....
New York	3½%	R	Nov. 1, 1940....	2,000 00	.....	.....	2,000 00	70 00	.....
New York	3½%	R	Nov. 1, 1941....	3,000 00	.....	.....	3,000 00	105 00	.....
New York	3½%	R	Nov. 1, 1942....	36,000 00	.....	.....	36,000 00	1,260 00	.....
New York	3½%	R	Oct. 1, 1952....	.....	$137,000 00	.....	137,000 00	2,397 50	$346 30
New York	3½%	R	Oct. 1, 1953....	.....	50,000 00	.....	50,000 00	875 00	126 39
New York	3½%	R	Nov. 1, 1953....	104,500 00	.....	.....	104,500 00	3,657 50	.....
New York	3½%	R	April 1, 1954....	.....	10,000 00	.....	10,000 00	175 00	25 28
New York	3½%	R	May 1, 1954....	42,000 00	.....	.....	42,000 00	1,470 00	.....
New York	4 %	R	Nov. 1, 1955....	10,000 00	.....	.....	10,000 00	400 00	.....
New York	4 %	R	Nov. 1, 1956....	3,000 00	.....	.....	3,000 00	120 00	.....
New York	4 %	R	May 1, 1957....	7,000 00	.....	.....	7,000 00	280 00	.....
New York	4 %	R	Nov. 1, 1958....	5,000 00	.....	.....	5,000 00	200 00	.....
Total	.....	.....	.....	$218,000 00	$197,000 00	$2,750 00	$412,250 00	$11,154 37	$497 97

Detail of Investment Transactions on Account of Canal Debt Sinking Fund, No. 6, Under Article 7, Section 4, of the Constitution, and Chapter 746 of the Laws of 1911, for the Year Ended June 30, 1917

BONDS.	Rate.	Registered or coupon.	Due.	Par of holdings July 1, 1916.	Purchased during the year.	Sold or redeemed during the year.	Par of holdings June 30, 1917.	Interest collected during the year.	Accrued interest on purchases of securities during the year.
Cities:									
New York	3½%	R	Nov. 1, 1949	.....	$130,000 00	.....	$130,000 00	$4,550 00	$2,224 48
New York	3½%	R	Nov. 1, 1950	.....	36,000 00	.....	36,000 00	1,260 00	618 00
New York	3½%	R	Nov. 1, 1951	.....	367,000 00	.....	367,000 00	12,845 00	6,279 79
New York	3½%	R	Nov. 1, 1952	$120,000 00	.....	.....	120,000 00	4,200 00	.....
New York	4 %	R	May 1, 1959	39,500 00	.....	.....	39,500 00	1,580 00	.....
Total	.....	.....	.....	$159,500 00	$533,000 00	.....	$692,500 00	$24,435 00	$9,120 27

DETAIL OF INVESTMENT TRANSACTIONS ON ACCOUNT OF CANAL DEBT SINKING FUND, NO. 7, UNDER ARTICLE 7, SECTION 4, OF THE CONSTITUTION, AND CHAPTERS 147 AND 787 OF THE LAWS OF 1903 AND 1913, FOR THE YEAR ENDED JUNE 30, 1917

BONDS.	Rate.	Registered or coupon.	Due.	Par of holdings July 1, 1916.	Purchased during the year.	Sold or redeemed during the year.	Par of holdings June 30, 1917.	Interest collected during the year.	Accrued interest on purchases of securities during the year.
Cities:									
Poughkeepsie	4½%	R	July 1, 1934	$230,000 00	.....	.....	$230,000 00	$10,350 00	.....
Schenectady	4¼%	R	June 1, 1917-34	70,000 00	.....	$5,000 00	65,000 00	2,975 00	.....
Schenectady	4¼%	R	June 1, 1917-34	41,000 00	.....	1,000 00	40,000 00	1,742 50	.....
Schenectady	4¼%	R	July 1, 1917-32	165,000 00	.....	.....	165,000 00	7,012 50	.....
New York	3½%	R	Nov. 1, 1940	270,000 00	.....	.....	270,000 00	9,450 00	.....
New York	3½%	R	Nov. 1, 1941	101,000 00	.....	.....	101,000 00	3,535 00	.....
New York	3½%	R	Nov. 1, 1942	171,000 00	.....	.....	171,000 00	5,985 00	.....
New York	3%	R	Nov. 1, 1950	119,000 00	.....	.....	119,000 00	3,570 00	.....
New York	3½%	R	Nov. 1, 1951	75,000 00	.....	.....	75,000 00	2,625 00	.....
New York	3½%	R	Nov. 1, 1952	64,000 00	$600,000 00	.....	664,000 00	23,240 00	$10,266 70
New York	3½%	R	Nov. 1, 1953	3,000 00	.....	.....	3,000 00	105 00	.....
New York	3½%	R	May 1, 1954	20,000 00	.....	.....	20,000 00	700 00	.....
New York	3½%	R	Nov. 1, 1954	1,887,300 00	.....	.....	1,887,300 00	66,055 50	.....
New York	3½%	R	Nov. 1, 1955	8,000 00	.....	.....	8000 00	280 00	.....
New York	4%	R	Nov. 1, 1955	100,000 00	.....	.....	100,000 00	4,000 00	.....
New York	4%	R	Nov. 1, 1956	3,000 00	.....	.....	3,000 00	120 00	.....
New York	4%	R	May 1, 1957	19,000 00	.....	.....	19,000 00	760 00	.....
New York	4%	R	Nov. 1, 1958	33,000 00	.....	.....	33,000 00	1,320 00	.....
New York	4%	C&R	May 1, 1959	426,000 00	.....	.....	426,000 00	17,040 00	.....
Total	.....	.....	.....	$3,805,300 00	$600,000 00	$6,000 00	$4,399,300 00	$160,865 50	$10,266 70

Detail of Investment Transactions on Account of Canal Debt Sinking Fund, No. 8, Under Article 7, Section 4, of the Constitution, and Chapters 391 and 787 of the Laws of 1909 and 1913, for the Year Ended June 30, 1917

BONDS.	Rate.	Registered or coupon.	Due.	Par of holdings July 1, 1916.	Purchased during the year.	Sold or redeemed during the year.	Par of holdings June 30, 1917.	Interest collected during the year.	Accrued interest on purchases of securities during the year.
Cities:									
New York	3½%	R	Nov. 1, 1953		$125,750 00		$125,750 00	$4,401 24	$2,151 71
New York	3½%	R	Nov. 1, 1955		80,000 00		80,000 00	2,800 00	1,368 88
Total					$205,750 00		$205,750 00	$7,201 24	$3,520 59

DETAIL OF INVESTMENT TRANSACTIONS ON ACCOUNT OF CANAL DEBT SINKING FUND, NO. 9, UNDER ARTICLE 7, SECTION 4, OF THE CONSTITUTION, AND CHAPTERS 746 AND 787 OF THE LAWS OF 1911 AND 1913, FOR THE YEAR ENDED JUNE 30, 1917

BONDS.	Rate.	Registered or coupon.	Due.	Par of holdings July 1, 1916.	Purchased during the year.	Sold or redeemed during the year.	Par of holdings June 30, 1917.	Interest collected during the year.	Accrued interest on purchases of securities during the year.
Cities:									
New York	3½%	R	Nov. 1, 1952	.....	$393,850 00	.....	$393,850 00	$13,784 76	$6,739 22
New York	3½%	R	Nov. 1, 1954	$104,000 00	.....	.....	104,000 00	3,640 00	.....
Total	.....	.....	.....	$104,000 00	$393,850 00	.....	$497,850 00	$17,424 76	$6,739 22

DETAIL OF INVESTMENT TRANSACTIONS ON ACCOUNT OF CANAL DEBT SINKING FUND, NO. 10, UNDER ARTICLE 7, SECTION 4, OF THE CONSTITUTION, AND CHAPTERS 147 AND 2 OF THE LAWS OF 1903 AND 1915, FOR THE YEAR ENDED JUNE 30, 1917

BONDS.	Rate.	Registered or coupon.	Due.	Par of holdings July 1, 1916.	Purchased during the year.	Sold or redeemed during the year.	Par of holdings June 30, 1917.	Interest collected during the year.	Accrued interest on purchases of securities during the year.
Counties:									
St. Lawrence	4¼%	R	Jan. 1, 1941-44.	.....	$56,308 00	.....	$56,308 00	$797 70	$638 16
Towns:									
Brookhaven, County of Suffolk	4½%	R	Jan. 1, 1924-50.	.....	50,000 00	.....	50,000 00	1,125 00	975 00
Moriah, County of Essex	5 %	R	Oct. 1, 1921-45.	.....	50,000 00	.....	50,000 00	.....	458 33
North Hempstead, County of Nassau	4.1 %	R	Oct. 1, 1926-45.	.....	40,000 00	.....	40,000 00	820 00	300 67
North Hempstead, County of Nassau	4¾%	R	July 1, 1921-36.	.....	16,000 00	.....	16,000 00	380 00	329 33
Rye, County of Westchester	5 %	R	Oct. 1, 1919-35.	.....	17,900 00	.....	17,900 00	447 50	161 07
Union, County of Broome	4.15%	R	Dec. 1, 1926-40.	.....	29,000 00	.....	29,000 00	.....	29 05
Villages:									
Bolivar, County of Allegany	4.45%	R	Jan. 15, 1918-31.	.....	15,400 00	.....	15,400 00	342 65	270 31
Long Beach, County of Nassau	4½%	R	Sept. 1, 1921-45.	.....	45,000 00	.....	45,000 00	843 75	410 63
Mt. Morris, County of Livingston	4.05%	R	Sept. 1, 1921-40.	.....	20,000 00	.....	20,000 00	405 00	216 00
New Paltz, County of Ulster	4½%	R	May 15, 1919-43.	.....	49,500 00	.....	49,500 00	1,113 75	133 12
Total	.....	.....	.....	.....	$389,108 00	.....	$389,108 00	$6,275 35	$3,918 68

SUMMARY OF INVESTMENTS ON ACCOUNT OF CANAL DEBT SINKING FUNDS UNDER ARTICLE 7, SECTION 4, OF THE CONSTITUTION, SHOWING PAR OF HOLDINGS JUNE 30, 1917.

CLASSIFICATION.	Canal Debt Sinking Fund No. 2.	Canal Debt Sinking Fund No. 3.	Canal Debt Sinking Fund No. 4.	Canal Debt Sinking Fund No. 5.	Canal Debt Sinking Fund No. 6.	Canal Debt Sinking Fund No. 7.
U. S. Government	.....	.....	$50,0000 00	.....	.....	.....
First Liberty Loan	.....	.....	$50,000 00	.....	.....	.....
Counties	.....	$540,000 00	$71,000 00	.....	.....	.....
Chemung	.....	18,000 00	.....	.....	.....	.....
New York	.....	.....	50,000 00	.....	.....	.....
Onondaga	.....	35,000 00	.....	.....	.....	.....
Rensselaer	.....	.....	21,000 00	.....	.....	.....
St. Lawrence	.....	.....	.....	.....	.....	.....
Westchester	.....	487,000 00	.....	.....	.....	.....
Cities	$1,848,167 28	$15,402,631 87	$4,841,700 00	$412,250 00	$692.500 00	$4,399,300 00
Albany	.....	58,000 00	.....	.....	.....	.....
Amsterdam	25,000 00	.....	.....	.....	.....	.....
Buffalo	.....	757,531 87	2,500 00	2,750 00	.....	.....
Geneva	.....	.....	5,000 00	.....	.....	.....
Little Falls	.....	.....	37,000 00	.....	.....	.....
Mechanicville	22,000 00	.....	.....	.....	.....	.....
New York	1,556,000 00	14,076,100 00	4,797,200 00	409,500 00	692,500 00	3,899,300 00
Niagara Falls	175,000 00	.....	.....	.....	.....	.....
Poughkeepsie	.....	.....	.....	.....	.....	230,000 00
Rochester	.....	100,000 00	.....	.....	.....	.....
Rome	3,250 00	.....	.....	.....	.....	.....
Salamanca	7,017 28	.....	.....	.....	.....	.....
Schenectady	.....	206,000 00	.....	.....	.....	270,000 00
Syracuse	35,900 00	.....	.....	.....	.....	.....
Utica	6,000 00	30,000 00	.....	.....	.....	.....
Watertown	.....	100,000 00	.....	.....	.....	.....
Watervliet	18,000 00	.....	.....	.....	.....	.....
Yonkers	.....	75,000 00	.....	.....	.....	.....

Towns	$18,000 00	$51,000 00				
Bainbridge, Chenango county	6,000 00					
Boonville, Oneida county		33,000 00				
(Union Free School District No. 1 bonds)						
Brookhaven, Suffolk county						
Moriah, Essex county						
North Hempstead, Nassau county						
Pomfret, Chautauqua county		18,000 00				
(Union Free School District No. 8 bonds)						
Rye, Westchester county						
Union, Broome county						
Wayne, Steuben county	9,000 00					
West Seneca, Erie county	3,000 00					
Villages	$12,300 00	$168,715 00	$45,000 00			
Bolivar, Allegany county						
Briarcliff Manor, Westchester county		33,000 00				
Brockport, Monroe county			45,000 00			
Goshen, Orange county		50,000 00				
Long Beach, Nassau county						
Mount Kisco, Westchester county		11,565 00				
Mount Morris, Livingston county						
Nassau, Rensselaer county	4,500 00					
New Paltz, Ulster county						
Otego, Otsego county	7,800 00					
Peekskill, Westchester county		35,000 00				
Tuckahoe, Westchester county		39,150 00				
Totals	$1,878,467 28	$16,162,346 87	$5,007,700 00	$412,250 00	$692,500 00	$4,399,300 00

SUMMARY OF INVESTMENTS ON ACCOUNT OF CANAL DEBT SINKING FUNDS — (*Concluded*).

CLASSIFICATION.	Canal Debt Sinking Fund No. 8.	Canal Debt Sinking Fund No. 9.	Canal Debt Sinking Fund No. 10.	Total	Per cent classification of total.
U. S. Government	.....	.....	.....	$50,000 00	.169
First Liberty Loan	.....	.....	.....	50,000 00	.....
Counties	.....	.....	$56,308 00	$667,308 00	2.251
Chemung	.....	.....	.....	18,000 00	.....
New York	.....	.....	.....	50,000 00	.....
Onondaga	.....	.....	.....	35,000 00	.....
Rensselaer	.....	.....	.....	21,000 00	.....
St. Lawrence	.....	.....	56,308 00	56,308 00	.....
Westchester	.....	.....	.....	487,000 00	.....
Cities	$205,750 00	$497,850 00	.....	$28,300,149 15	95.463
Albany	.....	.....	.....	58,000 00	.....
Amsterdam	.....	.....	.....	25,000 00	.....
Buffalo	.....	.....	.....	762,781 87	.....
Geneva	.....	.....	.....	5,000 00	.....
Little Falls	.....	.....	.....	37,000 00	.....
Mechanicville	.....	.....	.....	22,000 00	.....
New York	205,750 00	497,850 00	.....	26,134,200 00	(88.156)
Niagara Falls	.....	.....	.....	175,000 00	.....
Poughkeepsie	.....	.....	.....	230,000 00	.....
Rochester	.....	.....	.....	109,000 00	.....
Rome	.....	.....	.....	3,250 00	.....
Salamanca	.....	.....	.....	7,017 28	.....
Schenectady	.....	.....	.....	476,000 00	.....
Syracuse	.....	.....	.....	35,900 00	.....
Utica	.....	.....	.....	36,000 00	.....
Watertown	.....	.....	.....	109,000 00	.....
Watervliet	.....	.....	.....	18,000 00	.....
Yonkers	.....	.....	.....	75,000 00	.....

Towns	.....	.....	$202,900 00	$271,900 00	.917
Bainbridge, Chenango county	.....	.....	.....	6,000 00	.....
Boonville, Oneida county	.....	.....	.....	33,000 00	.....
(Union Free School District No. 1 bonds)					
Brookhaven, Suffolk county	.....	.....	50,000 00	50,000 00	.....
Moriah, Essex county	.....	.....	50,000 00	50,000 00	.....
North Hempstead, Nassau county	.....	.....	56,000 00	56,000 00	.....
Pomfret, Chautauqua county	.....	.....	.....	.....	.....
(Union Free School District No. 8 bonds)				18,000 00	
Rye, Westchester county	.....	.....	17,900 00	17,900 00	.....
Union, Broome county	.....	.....	29,000 00	29,000 00	.....
Wayne, Steuben county	.....	.....	.....	9,000 00	.....
West Seneca, Erie county	.....	.....	.....	3,000 00	.....
Villages	.....	.....	$129,900 00	$355,915 00	1.200
Bolivar, Allegany county	.....	.....	15,400 00	15,400 00	.....
Briarcliff Manor, Westchester county	.....	.....	.....	33,000 00	.....
Brockport, Monroe county	.....	.....	.....	45,000 00	.....
Goshen, Orange county	.....	.....	.....	50,000 00	.....
Long Beach, Nassau county	.....	.....	45,000 00	45,000 00	.....
Mount Kisco, Westchester county	.....	.....	.....	11,565 00	.....
Mount Morris, Livingston county	.....	.....	20,000 00	20,000 00	.....
Nassau, Rensselaer county	.....	.....	.....	4,500 00	.....
New Paltz, Ulster county	.....	.....	49,500 00	49,500 00	.....
Otego, Otsego county	.....	.....	.....	7,800 00	.....
Peekskill, Westchester county	.....	.....	.....	35,000 00	.....
Tuckahoe, Westchester county	.....	.....	.....	39,150 00	.....
Totals	$205,750 00	$497,850 00	$389,108 00	$29,645,272 15	100.000

CANAL CONSTRUCTION FUNDS.

Transactions During the Fiscal Year Ended June 30, 1917.

	Construction of Erie, Champlain and Oswego Canals, Chapter 147, Laws of 1903.	Construction of Cayuga and Seneca Barge Canal, Chapter 391, Laws of 1909.	Construction of Barge Canal Terminals, Chapter 746, Laws of 1911.	Total.
Cash in bank June 30, 1916....	$12,881,761 25	$689,947 04	$8,367,329 16	$21,939,037 45
Cash in hands of division engineers, unexpended June 30, 1916.....	23,310 41	3,876 87	8,858 70	36,045 98
Balance in funds July 1, 1916..	$12,905,071 66	$693,823 91	$8,376,187 86	$21,975,083 43
Received During Year.				
Par value of bonds sold.....	$10,000,000 00	.....	.....	$10,000,000 00
Miscellaneous receipts.....	516,590 99	$178 85	$4,582 10	521,351 94
	$10,516,590 99	$178 85	$4,582 10	$10,521,351 94
Vouchers Rendered During Year.				
On account of construction of:				
Erie Canal.....	$5,874,927 59	.....	.....	$5,874,927 59
Champlain Canal.....	716,056 97	.....	.....	716,056 97
Oswego Canal.....	296,632 24	.....	.....	296,632 24
Cayuga and Seneca Canal...	.....	$484,284 49	.....	$484,284 49
Barge Canal Terminals.....	.....	.....	$2,147,044 66	$2,147,044 66
	$6,887,616 80	$484,284 49	$2,147,044 66	$9,518,945 95
Cash in bank June 30, 1917....	$16,500,897 16	$206,748 27	$6,214,128 00	$22,921,773 43
Cash in hands of division engineers, unexpended June 30, 1917.....	33,148 69	2,970 00	19,597 30	55,715 99
Balance in funds June 30, 1917.	$16,534,045 85	$209,718 27	$6,233,725 30	$22,977,489 42

STATEMENT SHOWING BALANCES UNEXPENDED JULY 1, 1916, VOUCHERS RENDERED AND REFUNDS MADE DURING THE YEAR AND BALANCES UNEXPENDED JUNE 30, 1917

FOR WHAT PURPOSE.	Balance July 1, 1916.	Vouchers rendered during the year.	Refunds during the year.	Balance June 30, 1917.
SUPERINTENDENT OF PUBLIC WORKS.				
Maintenance and ordinary repairs	$125,000 00	$1,350,580 64	$125,000 00	$125,000 00
Extraordinary repairs	.....	86,461 56	.....	.....
Construction of Erie, Champlain and Oswego Canals	.....	3,720,130 43	.....	.....
Construction of Cayuga and Seneca Barge Canal	.....	271,319 14	.....	.....
Construction of Barge Canal Terminals	.....	967,990 95	.....	.....
Administrative expenses	.....	5,261 79	.....	.....
Salaries and office expenses	.....	4,748 48	.....	.....
Collection of statistics	.....	1,178 90	.....	.....
DIVISION ENGINEERS.				
Maintenance and repairs	8,114 56	82,572 33	1,915 98	5,400 90
Surveys for Court of Claims	377 90	4,199 82	377 99	325 53
Field notes, surveys and manuscript maps	6,993 17	1,329 37	5,393 17	270 63
Construction of Erie, Champlain and Oswego Canals	23,310 41	679,663 93	.....	33,148 69
Construction of Cayuga and Seneca Barge Canal	3,876 87	35,906 87	.....	2,970 00
Construction of Barge Canal Terminals	8,858 70	168,761 40	.....	19,597 30
COMPTROLLER'S OFFICE — BUREAU OF CANAL AFFAIRS.				
Salaries of clerks, stenographer, etc	.....	22,386 76	.....	.....
Preparing Barge Canal and Terminal bonds	.....	10,490 50	.....	.....
Advertising Barge Canal bonds	.....	3,195 47	.....	.....
Transfer office, services and expenses	.....	6,405 00	.....	.....
Commission to investigate and report upon the conditions relative to construction of highway bridge over Mohawk River and Barge Canal between City of Schenectady and Village of Scotia	.....	5,724 68	.....	.....
Miscellaneous expenses, maintenance	.....	3,724 12	.....	.....
Miscellaneous expenses, construction	.....	2,110 95	.....	.....
ATTORNEY-GENERAL.				
Expenses of searches, etc.:				
Construction of Erie, Champlain and Oswego Canals	.....	9,048 84	.....	.....
Construction of Cayuga and Seneca Barge Canal	.....	2,296 20	.....	.....
Construction of Barge Canal Terminals	.....	1,988 55	.....	.....
Construction of Yorkville bridge	.....	33 15	.....	.....
Improvement of Mohawk River and West Canada Creek	.....	15 00	.....	.....
Salaries and expenses of title examiners, deputies, etc	.....	64,649 86	.....	.....

STATEMENT SHOWING BALANCES UNEXPENDED, ETC. — (*Concluded*).

FOR WHAT PURPOSE.	Balance July 1, 1916.	Vouchers rendered during the year.	Refunds during the year.	Balance June 30, 1917.
DAMAGES ON ACCOUNT OF CONSTRUCTION.				
Lands and damages, including interest:				
Erie, Champlain and Oswego Canals	.....	$2,066,827 16	.....	.....
Cayuga and Seneca Barge Canal	.....	155,745 43	.....	.....
Barge Canal Terminals	.....	995,277 92	.....	.....
DAMAGES TO CONTRACTORS, INCLUDING INTEREST.				
Erie, Champlain and Oswego Canals	.....	259,220 84	.....	.....
Cayuga and Seneca Barge Canal	.....	15,311 76	.....	.....
DAMAGES ON ACCOUNT OF EXISTING CANALS.				
Judgments of the Court of Claims and interest	.....	41,155 17	.....	.....
Agreement made with the Special Examiner and Appraiser	.....	128 71	.....	.....
INVESTIGATION OF CLAIMS.				
Services and expenses of Agent	.....	72,475 30	.....	.....
TRANSFER OF SURPLUS.				
Canal Fund to General Fund per Chapter 267, Laws of 1913	.....	328,939 47	.....	.....
CANAL DEBT SINKING FUNDS.				
Securities purchased	.....	3,888,954 09	.....	.....
Premium and accrued interest on securities purchased	.....	89,597 17	.....	.....
Interest on outstanding debt	.....	5,682,500 00	.....	.....
Redemption of Comptroller's Temporary Certificate No. 2	.....	289,000 00	.....	.....
	$176,531 61	$21,397,307 71	$132,687 05	$186,713 05

SUMMARY OF THE VARIOUS FUNDS CHARGEABLE WITH THE VOUCHERS RENDERED BY THE DIVISION ENGINEERS FOR THE YEAR ENDED JUNE 30, 1917, AND THE CANALS APPLICABLE THERETO

	Maintenance and repair.	Construction of Erie, Champlain and Oswego Canals.	Construction of Cayuga and Seneca Barge Canal.	Construction of Barge Canal Terminals.	Total.
Erie Canal:					
Eastern Division	$11,455 43	$204,668 10	.....	.....	$216,123 53
Middle Division	25,603 83	145,854 53	.....	.....	171,458 36
Western Division	24,946 34	206,100 74	.....	.....	231,047 08
Total, Erie Canal	$62,005 60	$556,623 37	.....	.....	$618,628 97
Champlain Canal	$20,007 27	$84,298 58	.....	.....	$104,305 85
Oswego Canal	1,247 03	38,741 98	.....	.....	39,989 01
Total, Erie, Champlain and Oswego Canals	$83,259 90	$679,663 93	.....	.....	$762,923 83
Cayuga and Seneca Canal	$594 49	.....	$35,906 87	.....	$36,501 36
Black River Canal	3,747 13	.....	.....	.....	3,747 13
Shinnecock and Peconic Canal	500 00	.....	.....	.....	500 00
Barge Canal Terminals:					
Eastern Division	.....	.....	.....	$104,358 62	104,358 62
Middle Division	.....	.....	.....	37,512 35	37,512 35
Western Division	.....	.....	.....	26,890 43	26,890 43
Totals, all canals	$88,703 99	$679,061 46	$35,906 87	$168,761 40	$972,433 72

SUMMARY OF THE VARIOUS FUNDS CHARGEABLE WITH THE VOUCHERS RENDERED BY THE DIVISION ENGINEERS — (*Concluded*).

Summary by Divisions.

	Eastern Division.	Middle Division.	Western Division.	Total.
Erie Canal	$216,123 53	$171,458 36	$231,047 08	$618,628 97
Champlain Canal	104,305 85	.....	.....	104,305 85
Oswego Canal	.....	39,989 01	.....	39,989 01
Cayuga and Seneca Canal	.....	36,501 36	.....	36,501 36
Black River Canal	.....	3,747 13	.....	3,747 13
Shinnecock and Peconic Canal	500 00	.....	.....	500 00
Barge Canal Terminals	104,358 62	37,512 35	26,890 43	168,761 40
Total	$425,288 00	$289,208 21	$257,937 51	$972,433 72

SUMMARY OF THE VARIOUS FUNDS CHARGEABLE WITH THE VOUCHERS RENDERED BY W. W. WOTHERSPOON, SUPERINTENDENT OF PUBLIC WORKS, FROM JULY 1, 1916, TO JUNE 30, 1917, AND THE CANALS APPLICABLE THERETO.

SUBDIVISION OF CANALS AND TERMINALS.	MAINTENANCE AND REPAIRS.		Construction of Erie, Champlain and Oswego Canals.	Construction of Cayuga and Seneca Barge Canal.	Construction of Barge Canal Terminals.	Total.
	Chapter 646, Laws 1917.	Special appropriations.				
ERIE CANAL.						
General	$99,932 39	$49,019 00	.....	.....	.....	$148,951 39
Eastern Division	65,678 62	16,716 56	.....	.....	.....	82,395 18
Middle Division	42,638 79	17,859 06	.....	.....	.....	60,497 85
Western Division	45,099 69	8,225 93	.....	.....	.....	53,325 62
Section 1	54,460 02	14,853 15	$121,376 16	.....	.....	190,689 33
Section 2	49,856 02	18,614 24	327,504 35	.....	.....	395,974 61
Section 3	57,948 73	26,434 75	268,143 20	.....	.....	352,526 68
Section 4	41,256 45	24,198 17	717,120 72	.....	.....	782,575 34
Section 5	40,305 13	22,204 70	368,264 52	.....	.....	430,774 35
Section 6	39,780 21	8,372 30	24,192 47	.....	.....	72,344 98
Section 7	17,276 96	2,861 65	245,181 34	.....	.....	265,319 95
Section 8	60,650 30	27,585 92	243,798 00	.....	.....	332,034 22
Section 9	62,623 88	14,590 53	745,622 28	.....	.....	822,836 69
Section 10	63,302 57	19,800 32	20,382 45	.....	.....	103,485 34
Section 11	52,552 98	21,176 52	5,158 58	.....	.....	78,888 08
Total	$793,362 74	$292,512 80	$3,086,744 07	.....	.....	$4,172,619 61
CHAMPLAIN CANAL.						
Section 1	$69,027 42	$15,668 69	$487,176 66	.....	.....	$571,872 77
Section 2	55,077 96	10,963 19	59,887 64	.....	.....	125,928 79
Section 3	24,172 88	11,953 12	476 67	.....	.....	36,602 67
Total	$148,278 26	$38,585 00	$547,540 97	.....	.....	$734,404 23
OSWEGO CANAL	$51,077 82	$16,892 28	$85,845 39	.....	.....	$153,815 49
CAYUGA AND SENECA CANAL	$20,166 90	$9,372 00	.....	$271,319 14	.....	$300,858 04
BLACK RIVER CANAL	$50,861 25	$61,268 72	.....	.....	.....	$112,129 97

SUMMARY OF THE VARIOUS FUNDS CHARGEABLE WITH VOUCHERS RENDERED — (*Concluded*)

SUBDIVISION OF CANALS AND TERMINALS.	MAINTENANCE AND REPAIRS.		Construction of Erie, Champlain and Oswego Canals.	Construction of Cayuga and Seneca Barge Canal.	Construction of Barge Canal Terminals.	Total.
	Chapter 646, Laws 1917.	Special appropriations.				
BARGE CANAL TERMINALS.						
General	.....	.....	.....	.....	$4,083 69	$4,083 69
Contract No. 2–P, Albany	.....	.....	.....	.....	22,805 20	22,805 20
Contract No. 12, Amsterdam	.....	.....	.....	.....	60	60
Contract No. 13, Schuylerville	.....	.....	.....	.....	55,150 38	55,150 38
Contract No. 14, Troy	.....	.....	.....	.....	1,431 67	1,431 67
Contract No. 15, Utica	.....	.....	.....	.....	73,825 17	73,825 17
Contract No. 16, Rome	.....	.....	.....	.....	288 32	288 32
Contract No. 18, Gowanus Bay	.....	.....	.....	.....	57,237 03	57,237 03
Contract No. 19, Greenpoint	.....	.....	.....	.....	13,103 21	13,103 21
Contract No. 20, Syracuse	.....	.....	.....	.....	299,002 50	299,002 50
Contract No. 21, Buffalo	.....	.....	.....	.....	112,356 00	112,356 00
Contract No. 22, Fort Plain	.....	.....	.....	.....	611 68	611 68
Contract No. 26, Rouses Point	.....	.....	.....	.....	676 81	676 81
Contract No. 28, Cleveland	.....	.....	.....	.....	13,326 00	13,326 00
Contract No. 29, Constantia	.....	.....	.....	.....	612 00	612 00
Contract No. 30, Oswego	.....	.....	.....	.....	56,646 00	56,646 00
Contract No. 31, Lyons	.....	.....	.....	.....	14,160 90	14,160 90
Contract No. 33, Oswego	.....	.....	.....	.....	87,345 00	87,345 00
Contract No. 36, Cohoes	.....	.....	.....	.....	197 16	197 16
Contract No. 37, Canajoharie	.....	.....	.....	.....	10,908 00	10,908 00
Contract No. 39, Albion	.....	.....	.....	.....	1,598 44	1,598 44
Contract No. 40, St. Johnsville	.....	.....	.....	.....	17,757 00	17,757 00
Contract No. 44, Mott Haven	.....	.....	.....	.....	290 76	290 76
Contract No. 46, Weedsport	.....	.....	.....	.....	7,173 00	7,173 00
Contract No. 47, Tonawanda	.....	.....	.....	.....	29,020 92	29,020 92
Contract No. 48, Rochester	.....	.....	.....	.....	12,975 75	12,975 75
Contract No. 51, Medina	.....	.....	.....	.....	3,899 83	3,899 83
Contract No. 52, Pier 6, East River, New York City	.....	.....	.....	.....	42,493 28	42,493 28
Contract No. 53, Buffalo	.....	.....	.....	.....	296 05	296 05
Contract No. 54, Middleport	.....	.....	.....	.....	685 86	685 86
Contract No. 101, Albany	.....	.....	.....	.....	47 52	47 52
Contract No. 101, Lockport	.....	.....	.....	.....	47 51	47 51
Contract No. 101, Little Falls	.....	.....	.....	.....	47 51	47 51
Contract No. 101, Rome	.....	.....	.....	.....	47 51	47 51

Contract No. 101, Tonawanda	.....	.....	.....	.....	47 51	47 51
Contract No. 101, Whitehall	.....	.....	.....	.....	47 51	47 51
Contract No. 201, Albany	.....	.....	.....	.....	1,418 57	1,418 57
Contract No. 201, Whitehall	.....	.....	.....	.....	266 56	266 56
Contract No. 202, Lockport	.....	.....	.....	.....	166 31	166 31
Contract No. 202, North Tonawanda	.....	.....	.....	.....	166 30	166 30
Contract No. 203, Fort Edward	.....	.....	.....	.....	690 63	690 63
Contract No. 203, Mechanicville	.....	.....	.....	.....	690 64	690 64
Contract No. 203, Port Henry	.....	.....	.....	.....	690 63	690 63
Contract No. 203, Troy	.....	.....	.....	.....	933 64	933 64
Contract No. 204, Amsterdam	.....	.....	.....	.....	5,047 46	5,047 46
Contract No. 204, Frankfort	.....	.....	.....	.....	52 45	52 45
Contract No. 204, Fonda	.....	.....	.....	.....	3,445 45	3,445 45
Contract No. 204, Ilion	.....	.....	.....	.....	52 45	52 45
Contract No. 204, Schenectady	.....	.....	.....	.....	3,535 46	3,535 46
Contract No. 205, Rome	.....	.....	.....	.....	2,343 64	2,343 64
Contract No. 205, Utica	.....	.....	.....	.....	3,009 66	3,009 66
Contract No. 206, Holley	.....	.....	.....	.....	662 16	662 16
Contract No. 206, Spencerport	.....	.....	.....	.....	662 16	662 16
Contract No. 208, Fort Plain	.....	.....	.....	.....	3,374 25	3,374 25
Contract No. 208, Little Falls	.....	.....	.....	.....	539 25	539 25
Total	$1,063,746 97	$418,630 80	$3,720,130 43	$271,319 14	$967,990 95	$6,441,818 29

STATEMENT OF VOUCHERS RENDERED BY W. W. WOTHERSPOON, SUPERINTENDENT OF PUBLIC WORKS, ACCOUNT OF SPECIAL APPROPRIATIONS, FOR THE YEAR ENDED JUNE 30, 1917

CANALS.	Repairs to existing mechanical and other structures, Chapters 237 and 181, Laws of 1915 and 1917.	Towing facilities on completed sections and portions of Barge Canal, Chapter 283, Laws of 1915.	Change in plans for construction of a canal bridge over the Erie Canal in the Village of Yorkville, Chapters 745, 584, 181 and 752, Laws of 1913, 1915 and 1917.	Construction of a foot bridge between the north and south walls of Lock No. 3 at Seneca Falls, Chapters 700 and 181, Laws of 1915 and 1917.	South Virginia street bridge, Village of Waterloo, Chapters 701 and 181, Laws of 1915 and 1917.
ERIE.					
General	$10,701 68				
Eastern		$315 00			
Middle	401 48				
Western					
Section 1	950 00	455 00			
Section 2		464 51			
Section 3					
Section 4					
Section 5	292 74		$6,226 00		
Section 6	1,607 15				
Section 7	30 62				
Section 8	8,334 78	1,727 31			
Section 9	1,769 78				
Section 10	171 00				
Section 11	10,917 13				
Total	$35,176 36	$2,961 82	$6,226 00		
CHAMPLAIN.					
Section 1	$647 44				
Section 2	950 24				
Section 3					
Total	$1,597 68				

VOUCHERS RENDERED BY SUPERINTENDENT OF PUBLIC WORKS FOR SPECIAL APPROPRIATIONS — (*Continued*)

CANALS.	Repairs to existing mechanical and other structures, Chapters 237 and 181, Laws of 1915 and 1917.	Towing facilities on completed sections and portions of Barge Canal, Chapter 283, Laws of 1915.	Change in plans for construction of a canal bridge over the Erie Canal in the Village of Yorkville, Chapters 745, 584, 181 and 752, Laws of 1913, 1915 and 1917.	Construction of a foot bridge between the north and south walls of Lock No. 3 at Seneca Falls, Chapters 700 and 181, Laws of 1915 and 1917.	South Virginia street bridge, Village of Waterloo, Chapters 701 and 181, Laws of 1915 and 1917.
OSWEGO	.....	.....	.....	.....	.....
CAYUGA AND SENECA	$9 74	.....	.....	$4,037 42	$1,714 39
BLACK RIVER	$941 59	.....	.....	.....	.....
Total, all canals	$37,725 37	$2,961 82	$6,226 00	$4,037 42	$1,714 39

VOUCHERS RENDERED BY SUPERINTENDENT OF PUBLIC WORKS FOR SPECIAL APPROPRIATIONS — (*Continued*)

CANALS.	Removal of certain highway and farm bridges, Chapter 702, Laws of 1915.	Bridge over the Erie Canal at Clinton street, Village of Whitesboro, Chapters 704 and 181, Laws of 1915 and 1917.	Repair of canal wall of Main street feeder, City of Oneida, Chapters 705 and 181, Laws of 1915 and 1917.	Construction and maintenance of buoys, etc., Chapter 708, Laws of 1915.	Construction of Gantry cranes above the lower gates of certain locks, Chapters 708 and 181, Laws of 1915 and 1917.
ERIE.					
General					
Eastern				$622 05	
Middle					
Western					
Section 1					
Section 2				2,837 91	
Section 3				1,225 72	
Section 4				99 62	
Section 5		$8,272 76	$167 39		
Section 6					
Section 7					
Section 8					
Section 9					
Section 10					$6,713 31
Section 11					
Total		$8,272 76	$167 39	$4,785 30	$6,713 31
CHAMPLAIN.					
Section 1				$1,583 44	
Section 2	$480 38				
Section 3				7,099 32	
Total	$480 38			$8,682 76	

VOUCHERS RENDERED BY SUPERINTENDENT OF PUBLIC WORKS FOR SPECIAL APPROPRIATIONS—(*Continued*).

CANALS.	Removal of certain highway and farm bridges, Chapter 702, Laws of 1915.	Bridge over the Erie Canal at Clinton street, Village of Whitesboro, Chapters 704 and 181, Laws of 1915 and 1917.	Repair of canal wall of Main street feeder, City of Oneida, Chapters 705 and 181, Laws of 1915 and 1917.	Construction and maintenance of buoys, etc., Chapter 708, Laws of 1915.	Construction of Gantry cranes above the lower gates of certain locks, Chapters 708 and 181, Laws of 1915 and 1917.
OSWEGO	.....	.....	.....	.....	.....
CAYUGA AND SENECA	.....	.....	.....	.....	.....
BLACK RIVER	.....	.....	.....	.....	.....
Total, all canals	$480 38	$8,272 76	$167 39	$13,468 06	$6,713 31

VOUCHERS RENDERED BY SUPERINTENDENT OF PUBLIC WORKS FOR SPECIAL APPROPRIATIONS—(*Continued*).

CANALS.	Painting of bridges, lock gates and other structures, Chapter 708, Laws of 1915.	Construction of a bridge over a portion of the Oswego River and Barge Canal at Minetto, Chapters 716 and 181, Laws of 1915 and 1917.	Salaries and expenses of Superintendent of Public Works, Deputy, Clerks, etc., Chapter 725, Laws of 1915.	Improvement of Eighteen Mile Creek, City of Lockport, Chapters 727 and 181, Laws of 1915 and 1917.	Improvement of Mohawk River and West Canada Creek, Chapters 728 and 181, Laws of 1915 and 1917.
ERIE.					
General			$38,008 32		
Eastern			15,219 51		
Middle	$576 24		16,881 34		
Western			8,225 93		
Section 1	1,200 49		6,551 47		
Section 2	221 00		7,578 76		
Section 3	1,231 26		10,512 27		
Section 4	1,063 36		11,286 54		$4,973 00
Section 5	1,012 85		6,232 96		
Section 6	208 45		6,556 70		
Section 7	170 45		2,660 58		
Section 8	1,190 96		7,611 93		
Section 9	2,613 44		10,207 31		
Section 10	1,793 20		10,762 83	$359 98	
Section 11	202 50		6,960 70		
Total	$11,484 20		$165,257 15	$359 98	$4,973 00
CHAMPLAIN.					
Section 1	$1,428 32		$9,772 49		
Section 2	873 54		6,053 40		
Section 3	979 75		3,874 05		
Total	$3,281 61		$19,699 94		

VOUCHERS RENDERED BY SUPERINTENDENT OF PUBLIC WORKS FOR SPECIAL APPROPRIATIONS—(*Continued*).

CANALS.	Painting of bridges, lock gates and other structures, Chapter 708, Laws of 1915.	Construction of a bridge over a portion of the Oswego River and Barge Canal at Minetto, Chapters 716 and 181, Laws of 1915 and 1917.	Salaries and expenses of Superintendent of Public Works, Deputy, Clerks, etc., Chapter 725, Laws of 1915.	Improvement of Eighteen Mile Creek, City of Lockport, Chapters 727 and 181, Laws of 1915 and 1917.	Improvement of Mohawk River and West Canada Creek, Chapters 728 and 181, Laws of 1915 and 1917.
OSWEGO	$890 77	$10,044 00	$5,957 51	.....	.....
CAYUGA AND SENECA	$15 20	.....	$3,595 25	.....	.....
BLACK RIVER	$9 00	.....	$9,882 13	.....	.....
Total, all canals	$15,680 78	$10,044 00	$204,391 98	$359 98	$4,973 00

VOUCHERS RENDERED BY SUPERINTENDENT OF PUBLIC WORKS FOR SPECIAL APPROPRIATIONS—(*Continued*).

CANALS.	Deepening the channel of Ellicott Creek, Chapters 624, 728, 181 and 760, Laws of 1913, 1915 and 1917.	Highway bridge at movable Dam No. 5, Chapters 714, 728 and 181, Laws of 1913, 1915 and 1917.	Bridge over Black and Moose Rivers at Lyons Falls, Chapters 246, 699, 728 and 646, Laws of 1913, 1915 and 1916.	Purchase of canal equipment, Chapter 646, Laws of 1916.
ERIE.				
General	.....	.....	.....	.....
Eastern	.....	.....	.....	.....
Middle	.....	.....	.....	.....
Western	.....	.....	.....	.....
Section 1	.....	.....	.....	.....
Section 2	.....	$465 38	.....	$630 56
Section 3	.....	.....	.....	.....
Section 4	.....	.....	.....	.....
Section 5	.....	.....	.....	.....
Section 6	.....	.....	.....	.....
Section 7	.....	.....	.....	.....
Section 8	.....	.....	.....	.....
Section 9	.....	.....	.....	.....
Section 10	.....	.....	.....	.....
Section 11	$640 97	.....	.....	.....
Total	$640 97	$465 38	.....	$630 56
CHAMPLAIN.				
Section 1	.....	.....	.....	.....
Section 2	.....	.....	.....	$2,419 63
Section 3	.....	.....	.....	.....
Total	.....	.....	.....	$2,419 63

VOUCHERS RENDERED BY SUPERINTENDENT OF PUBLIC WORKS FOR SPECIAL APPROPRIATIONS—(*Continued*).

CANALS.	Deepening the channel of Ellicott Creek, Chapters 624, 728, 181 and 760, Laws of 1913, 1915 and 1917.	Highway bridge at movable Dam No. 5, Chapters 714, 728 and 181, Laws of 1913, 1915 and 1917.	Bridge over Black and Moose Rivers at Lyons Falls, Chapters 246, 699, 728 and 646, Laws of 1913, 1915 and 1916.	Purchase of canal equipment, Chapter 646. Laws of 1916.
OSWEGO	.....	.....	.....	.....
CAYUGA AND SENECA	.....	.....	.....	.....
BLACK RIVER	.....	.....	$50,436 00	.....
Total all canals	$640 97	$465 38	$50,436 00	$3,050 19

VOUCHERS RENDERED BY SUPERINTENDENT OF PUBLIC WORKS FOR SPECIAL APPROPRIATIONS—(*Continued*).

CANALS.	Improvement of Sawyer Creek, Chapters 531 and 646, Laws of 1914 and 1916.	Towing facilities on completed sections of Barge Canal, Chapter 255, Laws of 1916.	Services of C. B. Hunt as patrol, etc., Chapter 646, Laws of 1916.	Total.
ERIE.				
General	.....	$309 00	.....	$49,019 00
Eastern	.....	560 00	.....	16,716 56
Middle	.....	.....	.....	17,859 06
Western	.....	.....	.....	8,225 93
Section 1	.....	5,696 19	.....	14,853 15
Section 2	.....	6,416 12	.....	18,614 24
Section 3	.....	13,465 50	.....	26,434 75
Section 4	.....	6,775 65	.....	24,198 17
Section 5	.....	.....	.....	22,204 70
Section 6	.....	.....	.....	8,372 30
Section 7	.....	.....	.....	2,861 65
Section 8	.....	8,720 94	.....	27,585 92
Section 9	.....	.....	.....	14,590 53
Section 10	.....	.....	.....	19,800 32
Section 11	$2,455 22	.....	.....	21,176 52
Total	$2,455 22	$41,943 40	.....	$292,512 80
CHAMPLAIN.				
Section 1	.....	$2,237 00	.....	$15,668 69
Section 2	.....	.....	$186 00	10,963 19
Section 3	.....	.....	.....	11,953 12
Total	.....	$2,237 00	$186 00	$38,585 00

VOUCHERS RENDERED BY SUPERINTENDENT OF PUBLIC WORKS FOR SPECIAL APPROPRIATIONS — (*Concluded*)

CANALS.	Improvement of Sawyer Creek, Chapters 531 and 646, Laws of 1914 and 1916.	Towing facilities on completed sections of Barge Canal, Chapter 255, Laws of 1916.	Services of C. B. Hunt as patrol, etc., Chapter 646, Laws of 1916.	Total.
OSWEGO	.....	.....	.....	$16,892 28
CAYUGA AND SENECA	.....	.....	.....	$9,372 00
BLACK RIVER	.....	.....	.....	$61,268 72
Total all canals	$2,455 22	$44,180 40	$186 00	$418,630 80

JUN 1 1921
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STATEMENT OF THE TRANSACTIONS OF THE SUPERINTENDENTS OF REPAIRS, SHOWING THE EXPENDITURES FOR THE YEAR ENDED JUNE 30, 1917, TOGETHER WITH DISTRIBUTION THEREOF

SUPERINTENDENTS OF REPAIRS.	Section.	Canal.	Expenditures.	DISTRIBUTION OF EXPENDITURES.			
				General repairs	Inspectors, patrolmen, harbor masters, feeder tenders, etc.	Lock tenders.	Disbursement clerks.
Edgar L. Peddie	1	Erie	$50,365 22	$37,462 84	$4,000 89	$8,001 49	$900 00
James Scanlon	2	Erie	29,611 66	25,437 17	540 00	2,734 49	900 00
Frank W. Reynolds	3	Erie	45,100 78	42,219 82	480 00	1,500 96	900 00
William Brennan	4	Erie	23,314 69	18,477 87	1,985 50	1,951 32	900 00
John C. Dillon	5	Erie	23,759 68	15,843 16	3,772 50	3,244 02	900 00
Elmer J. Clark	6	Erie	24,765 29	10,575 95	3,044 48	10,244 86	900 00
A. B. Hallett	7	Erie	13,290 46	7,798 08	1,592 38	3,000 00	900 00
Harvey C. Watson	8	Erie	34,834 39	21,258 79	3,368 07	9,307 53	900 00
Jacob Allmeroth	9	Erie	18,389 28	4,279 28	9,385 00	4,500 00	225 00
Peter W. Seiler	9	Erie	22,417 57	8,021 92	9,229 12	4,829 03	337 50
Frank Wilson	10	Erie	50,095 62	18,672 42	23,073 70	7,449 50	900 00
Richard Humphrey	11	Erie	29,114 11	20,224 99	4,387 50	3,601 62	900 00
John B. Hutchins	1	Champlain	34,488 25	21,910 34	1,508 05	10,169 86	900 00
Patrick O'Grady	2	Champlain	35,568 54	17,206 32	1,242 50	16,358 18	761 54
Henry Neddo	3	Champlain	23,446 51	10,210 25	1,532 50	10,803 76	900 00
Myron A. Stranahan	....	Oswego	33,972 73	21,694 17	2,560 00	8,818 56	900 00
George A. Dobson	....	Cayuga and Seneca	16,064 25	8,429 07	836 93	5,898 25	900 00
Fred M. Wooley	....	Black River	31,623 52	12,101 52	4,020 00	14,714 50	787 50
Total	....	.....	$540,222 55	$321,823 96	$76,559 12	$127,127 93	$14,711 54

STATEMENT OF TRANSACTIONS OF THE VARIOUS DIVISION ENGINEERS SHOWING BALANCES UNEXPENDED JULY 1, 1916, EXPENDITURES, VOUCHERS RENDERED, AMOUNTS REFUNDED DURING THE YEAR, AND BALANCES UNEXPENDED JUNE 30, 1917

	Chapter.	Laws.	Balances July 1, 1916.	Payments to division engineers during the year.	Vouchers rendered during the year.	Refunded during the year.	Balances June 30, 1917.
GEORGE D. WILLIAMS, DIVISION ENGINEER, EASTERN DIVISION.							
Ordinary Repairs and Special Bills.							
Ordinary repairs, Erie Canal	725	1915	$1,812 00	.....	.....	.....	$1,812 00
Ordinary repairs, salaries and compensation, Erie Canal	646	1916	.....	$6,010 00	$6,010 00	.....	.....
Ordinary repairs, salaries and compensation, Champlain Canal	646	1916	.....	3,090 00	3,090 00	.....	.....
Ordinary repairs, expenses and supplies, Erie Canal	646	1916	.....	430 48	430 48	.....	.....
Ordinary repairs, expenses and supplies, Champlain Canal	646	1916	.....	469 52	469 52	.....	.....
Blue line surveys, salaries and compensation, Erie Canal	646	1916	.....	4,234 34	4,234 34	.....	.....
Blue line surveys, salaries and compensation, Champlain Canal	646	1916	.....	13,665 66	13,665 66	.....	.....
Blue line surveys, expenses and supplies, Erie Canal	646	1916	.....	217 91	217 91	.....	.....
Blue line surveys, expenses and supplies, Champlain Canal	646	1916	.....	2,782 09	2,782 09	.....	.....
Surveys, field notes and manuscript maps, Champlain Canal	523 726	1914 1915	3,360 29	.....	.....	$3,360 29	.....
Board of Claims surveys	168	1914	377 90	.....	.....	377 90	.....
Improvement of Mohawk River and West Canada Creek (Erie)	245 728 181	1913 1915 1917	26 67 1,500 00	.....	26 67 536 03	.....	.....
Construction of bridge over canalized Mohawk River (Section 2, Erie)	704 728 181	1913 1915 1917	8 19	.....	.....	8 19	.....
Commission on highway bridge, Schenectady-Scotia (Erie)	703	1915	1,900 95	.....	.....	1,900 95	.....
Construction of lock, Shinnecock and Peconic Canal	791 728 181	1913 1915 1917	.....	500 00	500 00	.....	.....
Construction of Erie, Champlain and Oswego Canals	147 570 8	1903 1915 1916	.....	.....	.....	.....	.....
Head Office:							
Erie Canal, Eastern Division					64,492 23		
Erie Canal, Middle Division					41,459 31		
Erie Canal, Western Division	...	....	1,235 54	231,002 21	78,311 99	.....	1,908 37
Champlain Canal, Eastern Division					32,246 11		
Oswego Canal, Middle Division					13,819 74		
Erie Canal, Eastern Division	....	....	3,245 56	147,000 00	140,175 87	.....	10,069 69
Champlain Canal, Eastern Division	....	....	2,144 39	55,000 00	52,052 47	.....	5,091 92

STATEMENT OF TRANSACTIONS OF THE VARIOUS DIVISION ENGINEERS SHOWING BALANCES — (*Concluded*)

	Chapter.	Laws.	Balances July 1, 1916.	Payments to division engineers during the year.	Vouchers rendered during the year.	Refunded during the year.	Balances June 10, 1917.
Construction of Barge Canal Terminals	746 178 646	1911 1914 1916	$4,279 88	$112,000 00	$104,358 62	.....	11,921 26
Total	....	....	$19,891 37	$576,402 21	$558,879 04	$5,647 33	$31,767 21
GUY MOULTON, DIVISION ENGINEER, MIDDLE DIVISION.							
Ordinary Repairs and Special Bills.							
Ordinary repairs, salaries and compensation, Erie Canal	646	1916	.....	$8,811 10	$8,808 54	.....	$2 56
Ordinary repairs, salaries and compensation, Oswego Canal	646	1916	.....	50 90	50 90	.....	.....
Ordinary repairs, salaries and compensation, Cayuga and Seneca Canal	646	1916	.....	238 00	238 00	.....	.....
Ordinary repairs, expenses and supplies, Erie Canal	646	1916	.....	853 89	761 87	.....	92 02
Ordinary repairs, expeness and supplies, Oswego Canal	646	1916	.....	10 35	10 35	.....	.....
Ordinary repairs, expenses and supplies, Cayuga and Seneca Canal	646	1916	.....	34 51	34 51	.....	.....
Ordinary repairs, expenses and supplies, Black River Canal	646	1916	.....	1 25	1 25	.....	.....
Blue line surveys, salaries and compensation, Erie Canal	646	1916	.....	9,400 00	9,397 03	.....	2 97
Blue line surveys, expenses and supplies, Erie Canal	646	1916	.....	2,100 00	1,585 75	.....	514 25
Surveys, Court of Claims, salaries and compensation, Erie Canal	646	1916	.....	1,200 00	1,199 16	.....	84
Surveys, Court of Claims, expenses and supplies, Erie Canal	646	1916	.....	600 00	275 31	.....	324 69
Surveys, field notes and manuscript maps, Erie Canal	523 726	1914 1915	$3,632 88	.....	1,329 37	$2,032 88	270 63
Construction of concrete bridge, Lyons Falls, Black River Canal	246 699 728 646	1913 1915 1915 1916	544 84	3,600 00	3,745 88	.....	398 96
Construction of bridge, Yorkville, Section 5, Erie Canal	745 584 181 752	1913 1915 1917 1917	38 62	1,500 00	1,477 23	.....	61 39
Construction of Main street bridge, Boonville, Black River Canal	531 364	1912 1914	6 84	.....	.....	6 84	.....
Construction of foot bridge at Lock 3, Seneca Canal Falls, Cayuga and Seneca Canal	700 181	1915 1917	321 98	.....	321 98	.....	.....
Construction of steel plate girder bridge, Clinton street, Whitesboro, Erie Canal	704 181	1915 1917	669 57	100 00	769 57	.....	.....
Construction of bridge at Minetto, Oswego Canal	716 181	1915 1917	605 61	1,500 00	1,185 78	.....	$919 83

Construction of Erie, Champlain and Oswego Canals	147 570 8	1903 1915 1916	.....	.....	.....	.....	.....
Erie Canal, Middle Division	....	....	4,016 45	109,000 00	104,395 22	.....	8,621 23
Oswego Canal, Middle Division	....	....	4,772 59	23,000 00	24,922 24	.....	2,850 35
Construction of Cayuga and Seneca Barge Canal	391 179 646	1909 1914 1916	3,876 87	35,000 00	35,906 87	.....	2,970 00
Construction of Barge Canal Terminals	746 178 646	1911 1914 1916	3,982 46	38,000 00	37,512 35	.....	4,470 11
Totals	....	....	$22,468 71	$235,000 00	$233,929 16	$2,039 72	$21,499 83
FRIEND P. WILLIAMS, DIVISION ENGINEER, WESTERN DIVISION.							
Ordinary Repairs and Special Bills.							
Ordinary repairs, salaries and compensation, Erie Canal	646	1916	.....	$9,100 00	$9,100 00	.....	.....
Ordinary repairs, expenses and supplies, Erie Canal	646	1916	.....	900 00	900 00	.....	.....
Surveys, Court of Claims, salaries and compensation, Erie Canal	646	1916	.....	2,000 00	1,996 39	.....	$3 61
Surveys, Court of Claims, expenses and supplies, Erie Canal	646	1916	.....	1,000 00	728 96	.....	271 04
Blue line surveys, salaries and compensation, Erie Canal	646	1916	.....	10,500 00	10,500 00	.....	.....
Blue line surveys, expenses and supplies, Erie Canal	646	1916	.....	1,400 00	1,400 00	.....	.....
Ellicott Creek improvement	624 728 181	1913 1915 1917	$679 29	.....	320 99	.....	358 30
Construction of Erie, Champlain and Oswego Canals	147 570 8	1903 1915 1916	.....	.....	.....	.....	.....
Erie Canal, Western Division	....	....	7,895 88	124,500 00	127,788 75	.....	4,607 13
Construction of Barge Canal Terminals	746 178 646	1911 1914 1916	596 36	29,500 00	26,890 43	.....	3,205 93
Total	....	....	$9,171 53	$178,900 00	$179,625 52	.....	$8,446 01
Total all divisions	....	....	$51,531 61	$990,302 21	$972,433 72	$7,687 05	$61,713 05

STATEMENT SHOWING VOUCHERS RENDERED BY THE DIVISION ENGINEERS OF THE SEVERAL DIVISIONS FOR THE YEAR ENDED JUNE 30, 1917, AND NATURE OF THE WORK AND THE CANALS TO WHICH SUCH WORK IS CHARGEABLE

	George D. Williams, Division Engineer, Eastern Division	Guy Moulton, Division Engineer, Middle Division.	Friend P. Williams, Division Engineer, Western Division.	Total
ORDINARY REPAIRS AND SPECIAL BILLS				
Erie Canal	$11,455 43	$22,799 99	$22,220 99	$56,476 41
Champlain Canal	20,007 27	.....	.....	20,007 27
Oswego Canal	.....	1,247 03	.....	1,247 03
Black River Canal	.....	3,747 13	.....	3,747 13
Cayuga and Seneca Canal	.....	594 49	.....	594 49
Totals	$31,462 70	$28,388 64	$22,220 99	$82,072 33
STATE BOARD OF CLAIMS SURVEYS.				
Erie Canal	.....	$1,474 47	$2,725 35	$4,199 82
SURVEYS, FIELD NOTES AND MANUSCRIPT MAPS.				
Erie Canal	.....	$1,329 37	.....	$1,329 37
CONSTRUCTION OF ERIE, CHAMPLAIN AND OSWEGO CANALS.				
Erie Canal	$204,668 10	$145,854 53	$206,100 74	$556,623 37
Champlain Canal	84,298 58	.....	.....	84,298 58
Oswego Canal	.....	38,741 98	.....	38,741 98
Totals	$288,966 68	$184,596 51	$206,100 74	$679,663 93
CONSTRUCTION OF CAYUGA AND SENECA BARGE CANAL	.....	$35,906 87	.....	$35,906 87
CONSTRUCTION OF LOCK, SHINNECOCK AND PECONIC CANAL	$500 00	.....	.....	$500 00
CONSTRUCTION OF BARGE CANAL TERMINALS	$104,358 62	$37,512 35	$26,890 43	$168,761 40
Totals	$425,288 00	$289,208 21	$257,937 51	$972,433 72

Statement Showing the Distribution of Vouchers Rendered by Division Engineers During the Year Ended June 30, 1917, Exclusive of the Construction of the Erie, Champlain and Oswego Canals, Construction of Cayuga and Seneca Barge Canal, and Construction of Barge Canal Terminals.

DIVISION ENGINEERS.	On what account.	Total.	Salaries of division and resident engineers, etc.	All travel	Assistant engineers.	Levelers.	Draftsmen.	Rodmen.
George D. Williams	Erie Canal, Eastern Division	$10,561 54	$6,133 41	$250 34	$1,043 00	.....	$125 00	$467 50
Guy Moulton	Erie Canal, Middle Division	25,603 83	5,685 42	810 94	7,550 25	$1,458 50	$2,128 00	1,221 50
Friend P. Williams	Erie Canal, Western Division	24,946 34	10,715 66	1,289 30	2,282 87	905 00	2,216 00	1,066 00
	Total, Erie Canal	$61,111 71	$22,534 49	$2,350 58	$10,876 12	$2,363 50	$4,169 00	$2,755 00
George D. Williams	Champlain Canal	$20,662 89	$6,868 33	$728 91	$3,992 97	$2,575 00	.....	$309 50
Guy Moulton	Oswego Canal	$1,247 03	.....	$22 60	$338 69	.....	.....	$444 00
Guy Moulton	Cayuga and Seneca Canal	$594 49	.....	$34 61	$238 00	$270 00	$15 00	.....
Guy Moulton	Black River Canal	$3,747 13	$8 50	$52 34	$2,337 00	.....	.....	$736 00
George D. Williams	Shinnecock and Peconic Canal	$500 00	$60 00	$101 32	$273 98	.....	$24 00	.....
	Total for all canals	$87,863 25	$29,471 32	$3,290 36	$18,056 76	$5,208 50	$4,508 00	$4,244 50

STATEMENT SHOWING THE DISTRIBUTION OF VOUCHERS RENDERED BY DIVISION ENGINEERS—(*Continued*).

DIVISION ENGINEERS.	On what account.	Chainmen.	Junior assistant engineer.	Engineering assistant.	Inspector of engineering works.	Boatman.	Clerk hire.	Labor.
George D. Williams	Erie Canal, Eastern Division	$667 00	.....	.....	.....	.....	$700 00	$846 00
Guy Moulton	Erie Cnal, Middle Division	121 50	$877 56	.....	.....	.....	1,275 00	1,230 50
Friend P. Williams	Erie Canal, Western Division	2,330 50	110 25	$36 75	.....	$21 00	1,500 00	679 00
	Total Erie Canal	$3,119 00	$987 81	$36 75	.....	$21 00	$3,475 00	$2,755 50
George D. Williams	Champlain Canal	$1,272 50	$466 04	$145 32	.....	.....	$500 00	$1,376 00
Guy Moulton	Oswego Canal	.....	$75 27	.....	.....	.....	.....	$310 50
Guy Moulton	Cayuga and Seneca Canal	.....	.....	.....	.....	.....	.....	.....
Guy Moulton	Black River Canal	.....	.....	.....	.....	.....	.....	.....
George D. Williams	Shinnecock and Peconic Canal	$20 00	.....	.....	.....	.....	.....	$18 00
	Total all canals	$4,411 50	$1,529 12	$182 07	.....	$21 00	$3,975 00	$4,460 00

STATEMENT SHOWING THE DISTRIBUTION OF VOUCHERS RENDERED BY DIVISION ENGINEERS—(*Continued*).

DIVISION ENGINEERS.	On what account.	Stationery and printing.	Livery.	Fuel and light.	Postage.	Office rent.	Telephone and telegraph.	Miscellaneous.
George D. Williams	Erie Canal, Eastern Division	$149 25	.....	$1 60	.....	.....	.....	$178 44
Guy Moulton	Erie Canal, Middle Division	40 00	$655 00	.....	$114 03	.....	$111 11	2,324 52
Friend P. Williams	Erie Canal, Western Division	198 40	178 00	1 20	59 70	$402 00	200 18	754 53
	Total Erie Canal,	$387 65	$833 00	$2 80	$173 73	$402 00	$311 29	$3,257 49
George D. Williams	Champlain Canal	$63 70	$844 00	$60 56	$136 32	$75 00	$39 60	$1,209 14
Guy Moulton	Oswego Canal	$0 80	$15 00	$15 35	$1 70	.....	$11 70	$11 42
Guy Moulton	Cayuga and Seneca Canal	.....	$2 00	.....	$2 93	.....	.....	$31 95
Guy Moulton	Black River Canal	.....	$3 00	$0 12	$2 81	$72 92	$0 90	$533 54
George D. Williams	Shinnecock and Peconic Canal	.....	.....	.....	$0 20	.....	.....	$2 50
	Total all canals	$452 15	$1,697 00	$78 83	$317 69	$549 92	$363 49	$5,046 04

STATEMENT SHOWING THE DISTRIBUTION OF VOUCHERS RENDERED BY DIVISION ENGINEERS DURING THE YEAR ENDED JUNE 30, 1917, ON ACCOUNT OF THE CONSTRUCTION OF THE ERIE, CHAMPLAIN AND OSWEGO CANALS, CHAPTER 147, LAWS OF 1903, AND THE CAYUGA AND SENECA BARGE CANAL, CHAPTER 391, LAWS OF 1909.

ON WHAT ACCOUNT.	AMOUNT OF VOUCHER.	STATE ENGINEER AND DEPUTIES.		DIVISION ENGINEER.		RESIDENT ENGINEER.	
	Total.	Services.	Travel.	Services.	Travel.	Services.	Travel.
Erie Canal, Eastern Division (head office)	$64,492 23	$863 33	$210 32	.....	.....	$1,260 00	$79 17
Erie Canal, Eastern Division	140,175 87	.....	.....	.....	.....	8,022 55	904 00
Total, Erie Canal, Eastern Division	$204,668 10	$863 33	$210 32	.....	.....	$9,282 55	$983 17
Erie Canal, Middle Division (head office)	$41,459 31	$555 00	$135 20	.....	.....	$810 00	$50 89
Erie Canal, Middle Division	104,395 22	.....	.....	$300 00	$27 31	3,225 00	701 62
Total, Erie Canal, Middle Division	$145,854 53	$555 00	$135 20	$300 00	$27 31	$4,035 00	$752 51
Erie Canal, Western Division (head office)	$78,311 99	$1,048 33	$255 40	.....	.....	$1,530 00	$96 13
Erie Canal, Western Division	127,788 75	.....	.....	.....	.....	3,520 46	181 74
Total, Erie Canal, Western Division	$206,100 74	$1,048 33	$255 40	.....	.....	$5,050 46	$277 87
Total, Erie Canal, all divisions	$556,623 37	$2,466 66	$600 92	$300 00	$27 31	$18,368 01	$2,013 55
Champlain Canal (head office)	$32,246 11	$431 67	$105 16	.....	.....	$630 00	$39 58
Champlain Canal	52,052 47	.....	.....	.....	.....	2,000 00	909 09
Total, Champlain Canal	$84,298 58	$431 67	$105 16	.....	.....	$2,630 00	$948 67
Oswego Canal (head office)	$13,819 74	$185 00	$45 07	.....	.....	$270 00	$16 97
Oswego Canal	24,922 24	.....	.....	$400 00	$3 35	750 00	117 55
Total, Oswego Canal	$38,741 98	$185 00	$45 07	$400 00	$3 35	$1,020 00	$134 52
Total, Erie, Champlain and Oswego Canals	$679,663 93	$3,083 33	$751 15	$700 00	$30 66	$22,018 01	$3,096 74
Cayuga and Seneca Barge Canal	$35,906 87	.....	.....	$300 00	$5 35	.....	$4 44
Total all canals	$715,570 80	$3,083 33	$751 15	$1,000 00	$36 01	$22,018 01	$3,101 18

STATEMENT SHOWING THE DISTRIBUTION OF VOUCHERS RENDERED BY DIVISION ENGINEERS—(*Continued*).

ON WHAT ACCOUNT.	SENIOR ASSISTANT ENGINEER.		Junior assistant engineer.	Engineering assistant.	Inspector of engineering works.	Boatman.
	Services.	Travel.				
Erie Canal, Eastern Division (head office)	$1,224 86	$58 49	$2,537 00	$270 74	$436 80	.....
Erie Canal, Eastern Division	1,689 85	210 70	8,628 89	3,026 12	1,550 78	$981 00
Total, Erie Canal, Eastern Division	$2,914 71	$269 19	$11,165 89	$3,296 86	$1,987 58	$981 00
Erie Canal, Middle Division (head office)	$787 41	$37 60	$1,630 93	$174 05	$280 80	.....
Erie Canal, Middle Division	1,615 00	312 95	7,580 59	1,619 81	689 00	$441 00
Total, Erie Canal, Middle Division	$2,402 41	$350 55	$9,211 52	$1,793 86	$969 80	$441 00
Erie Canal, Western Division (head office)	$1,487 33	$71 03	$3,080 64	$328 76	$530 40	.....
Erie Canal, Western Division	2,644 31	199 05	14,868 78	2,669 08	1,690 00	$1,299 00
Total, Erie Canal, Western Division	$4,131 64	$270 08	$17,949 42	$2,997 84	$2,220 40	$1,299 00
Total, Erie Canal, all divisions	$9,448 76	$889 82	$38,326 83	$8,088 56	$5,177 78	$2,721 00
Champlain Canal (head office)	$612 43	$29 25	$1,268 50	$135 37	$218 40	.....
Champlain Canal	217 98	122 25	2,241 27	1,121 00	390 00	1,965 00
Total, Champlain Canal	$830 41	$151 50	$3,509 77	$1,256 37	$608 40	$1,965 00
Oswego Canal (head office)	$262 47	$12 53	$543 64	$58 02	$93 60	.....
Oswego Canal	153 00	10 80	1,521 84	240 00	.....	258 00
Total, Oswego Canal	$415 47	$23 33	$2,065 48	$298 02	$93 60	$258 00
Total, Erie, Champlain and Oswego Canals	$10,694 64	$1,064 65	$43,902 08	$9,642 95	$5,879 78	$4,944 00
Cayuga and Seneca Barge Canal	$705 00	$54 80	$1,778 34	$210 00	.....	.....
Total all canals	$11,399 64	$1,119 45	$45,680 42	$9,852 95	$5,879 78	$4,944 00

STATEMENT SHOWING THE DISTRIBUTION OF VOUCHERS RENDERED BY DIVISION ENGINEERS—(*Continued*).

ON WHAT ACCOUNT.	BRIDGE DESIGNER.		EXPERTS.		Clerical services.	Draftsman.	Assistant engineer.
	Services.	Travel.	Services.	Travel.			
Erie Canal, Eastern Division (head office)	$9,164 07	$52 38	$5,607 88	$541 86	$6,653 14	$3,199 10	$13,686 05
Erie Canal, Eastern Division	2,187 50	139 78	.....	.....	9,383 32	2,204 00	29,088 88
Total, Erie Canal, Eastern Division	$11,351 57	$192 16	$5,607 88	$541 86	$16,036 46	$5,403 10	$42,774 93
Erie Canal, Middle Division (head office)	$5,891 19	$33 68	$3,605 06	$348 34	$4,277 02	$2,056 57	$8,798 17
Erie Canal, Middle Division	.....	.....	.....	.....	2,983 33	1,895 00	30,744 83
Total, Erie Canal, Middle Division	$5,891 19	$33 68	$3,605 06	$348 34	$7,260 35	$3,951 57	$39,543 00
Erie Canal, Western Division (head office)	$11,127 80	$63 61	$6,809 56	$657 97	$8,078 82	$3,884 63	$16,618 77
Erie Canal, Western Division	.....	.....	.....	.....	6,171 35	3,568 00	31,523 53
Total, Erie Canal, Western Division	$11,127 80	$63 61	$6,809 56	$657 97	$14,250 17	$7,452 63	$48,142 30
Total, Erie Canal, all divisions	$28,370 56	$289 45	$16,022 50	$1,548 17	$37,546 98	$16,807 30	$130,460 23
Champlain Canal (head office)	$4,582 03	$26 19	$2,803 94	$270 93	$3,326 57	$1,599 55	$6,843 02
Champlain Canal	.....	.....	.....	.....	2,850 00	.....	12,792 85
Total, Champlain Canal	$4,582 03	$26 19	$2,803 94	$270 93	$6,176 57	$1,599 55	$19,635 87
Oswego Canal (head office)	$1,963 73	$11 23	$1,201 69	$116 11	$1,425 68	$685 52	$2,932 72
Oswego Canal	.....	.....	.....	.....	1,576 67	380 00	8,076 79
Total, Oswego Canal	$1,963 73	$11 23	$1,201 69	$116 11	$3,002 35	$1,065 52	$11,009 51
Total, Erie, Champlain and Oswego Canals	$34,916 32	$326 87	$20,028 13	$1,935 21	$46,725 90	$19,472 37	$161,105 61
Cayuga and Seneca Barge Canal	.....	.....	$1,518 06	$150 23	$875 00	$418 33	$12,710 44
Total all canals	$34,916 32	$326 87	$21,546 19	$2,085 44	$47,600 90	$19,890 70	$173,816 05

STATEMENT SHOWING THE DISTRIBUTION OF VOUCHERS RENDERED BY DIVISION ENGINEERS—(*Continued*).

ON WHAT ACCOUNT.	Leveler.	Rodman.	Chainman.	Inspector.	Labor.	Other services.	Other travel.
Erie Canal, Eastern Division (head office)	$390 60	$518 62	$563 08	$784 00	$3,456 46	$3,135 28	$1,137 27
Erie Canal, Eastern Division	5,050 00	9,907 00	7,853 00	5,740 00	11,690 50	21,604 15	4,276 77
Total, Erie Canal, Eastern Division	$5,440 60	$10,425 62	$8,416 08	$6,524 00	$15,146 96	$24,739 43	$5,412 04
Erie Canal, Middle Division (head office)	$251 10	$333 40	$361 98	$504 00	$2,222 01	$2,015 54	$729 81
Erie Canal, Middle Division	7,745 50	7,312 00	5,033 50	2,465 00	7,100 50	8,250 89	8,617 61
Total, Erie Canal, Middle Division	$7,996 60	$7,645 40	$5,395 48	$2,969 00	$9,322 51	$10,266 43	$9,347 42
Erie Canal, Western Division (head office)	$474 30	$629 75	$683 74	$952 00	$4,197 13	$3,807 13	$1,378 53
Erie Canal, Western Division	5,102 00	9,713 00	5,339 00	2,875 00	8,641 00	13,691 49	2,889 20
Total, Erie Canal, Western Division	$5,576 30	$10,342 75	$6,022 74	$3,827 00	$12,838 13	$17,498 62	$4,267 73
Total, Erie Canal, all divisions	$19,013 50	$28,413 77	$19,834 30	$13,320 00	$37,307 60	$52,504 48	$19,027 19
Champlain Canal (head office)	$195 30	$259 31	$281 54	$392 00	$1,728 23	$1,567 64	$567 63
Champlain Canal	940 00	856 00	2,443 50	950 00	3,769 50	12,107 84	3,162 38
Total, Champlain Canal	$1,135 30	$1,115 31	$2,725 04	$1,342 00	$5,497 73	$13,675 48	$3,730 01
Oswego Canal (head office)	$83 70	$111 13	$120 66	$168 00	$740 67	$671 84	$243 27
Oswego Canal	2,073 00	1,492 00	851 00	.....	1,904 00	2,309 29	1,126 78
Total, Oswego Canal	$2,156 70	$1,603 13	$971 66	$168 00	$2,644 67	$2,981 13	$1,370 05
Total, Erie, Champlain and Oswego Canals	$22,305 50	$31,132 21	$23,531 00	$14,830 00	$45,450 00	$69,161 09	$24,127 25
Cayuga and Seneca Barge Canal	$3,320 00	$2,622 50	$488 50	.....	$4,691 50	$3,018 50	$1,144 76
Total all canals	$25,625 50	$33,754 71	$24,019 50	$14,830 00	$50,141 50	$72,179 59	$25,272 01

STATEMENT SHOWING THE DISTRIBUTION OF VOUCHERS RENDERED BY DIVISION ENGINEERS—(*Concluded*).

ON WHAT ACCOUNT.	Instruments, tools and appliances.	Office rent.	Fuel and light.	Stationery and printing.	Postage.	Telephone and telegraph.	Miscellaneous.
Erie Canal, Eastern Division (head office)	$40 04	$1,140 53	$14 69	$1,809 36	$405 01	$476 43	$4,777 67
Erie Canal, Eastern Division	15 15	2,143 00	418 75	12 05	168 10	683 31	2,596 72
Total, Erie Canal, Eastern Division	$55 19	$3,283 53	$433 44	$1,821 41	$573 11	$1,159 74	$7,374 39
Erie Canal, Middle Division (head office)	$25 74	$733 19	$9 44	$1,163 15	$260 37	$306 28	$3,071 39
Erie Canal, Middle Division	59 92	1,105 00	516 58	180 35	229 11	745 65	2,898 17
Total, Erie Canal, Middle Division	$85 66	$1,838 19	$526 02	$1,343 50	$ $489 48	$1,051 93	$5,969 56
Erie Canal, Western Division (head office)	$48 63	$1,384 91	$17 83	$2,197 07	$491 80	$578 51	$5,801 48
Erie Canal, Western Division	213 09	3,340 00	176 30	422 24	220 30	970 02	5,860 81
Total, Erie Canal, Western Division	$261 72	$4,724 91	$194 13	$2,619 31	$712 10	$1,548 53	$11,662 29
Total, Erie Canal, all divisions	$402 50	$9,846 63	$1,153 59	$5,784 22	$1,774 69	$3,760 20	$25,006 24
Champlain Canal (head office)	$20 02	$570 26	$7 35	$904 67	$202 51	$238 22	$2,388 84
Champlain Canal	.....	570 00	83 42	42 90	117 80	373 09	2,026 60
Total, Champlain Canal	$20 02	$1,140 26	$90 77	$947 57	$320 31	$611 31	$4,415 44
Oswego Canal (head office)	$8 58	$244 40	$3 15	$387 72	$86 79	$102 09	$1,023 76
Oswego Canal	.....	30 00	62 80	30 51	49 19	283 01	1,222 66
Total, Oswego Canal	$8 58	$274 40	$65 95	$418 23	$135 98	$385 10	$2,246 42
Total, Erie, Champlain and Oswego Canals	$431 17	$11,261 29	$1,310 31	$7,150 02	$2,230 98	$4,756 61	$31,668 10
Cayuga and Seneca Barge Canal	.....	$486 75	$32 05	$26 15	$81 60	$115 14	$1,149 43
Total all canals	$431 17	$11,748 04	$1,342 36	$7,176 17	$2,312 58	$4,871 75	$32,817 53

STATEMENT SHOWING THE DISTRIBUTION OF VOUCHERS RENDERED BY DIVISION ENGINEERS DURING THE YEAR ENDED JUNE 30, 1917, ON ACCOUNT OF CONSTRUCTION OF BARGE CANAL TERMINALS, CHAPTER 746, LAWS OF 1911.

TO WHOM PAID.	Total.	SPECIAL DEPUTY STATE ENGINEER AND SURVEYOR.		DIVISION ENGINEER.		RESIDENT ENGINEER.	
		Services.	Travel.	Services.	Travel.	Services.	Travel.
George D. Williams, Division Engineer, Eastern Division	$104,358 62	$3,083 33	$488 42	.....	.....	$831 99	$19 61
Guy Moulton, Division Engineer, Middle Division	37,512 35	.....	.....	$300 00	$1 85	775 00	35 82
Friend P. Williams, Division Engineer, Western Division	26,890 43	.....	.....	.....	.....	950 00	22 14
Totals	$168,761 40	$3,083 33	$488 42	$300 00	$1 85	$2,556 99	$77 57

STATEMENT SHOWING THE DISTRIBUTION OF VOUCHERS RENDERED BY DIVISION ENGINEERS—(*Continued*)

TO WHOM PAID.	SENIOR ASSISTANT ENGINEER.		EXPERTS.		Junior assistant engineer.	Engineering assistant.	Inspection of engineering works.
	Services.	Travel.	Services.	Travel.			
George D. Williams, Division Engineer, Eastern Division	$2,456 92	$275 77	$2,200 00	$252 46	$5,249 92	$449 16	$763 22
Guy Moulton, Division Engineer, Middle Division	306 00	9 46	.....	.....	2,435 49	508 77	485 33
Friend P. Williams, Division Engineer, Western Division	552 50	9 25	.....	.....	2,635 94	681 50	164 67
Totals	$3,315 42	$294 48	$2,200 00	$252 46	$10,321 35	$1,639 43	$1,413 22

STATEMENT SHOWING THE DISTRIBUTION OF VOUCHERS RENDERED BY DIVISION ENGINEERS—(*Continued*)

TO WHOM PAID.	Clerical services.	Draftsman.	Assistant engineer.	Leveler	Rodman.	Chainman.	Inspector.
George D. Williams, Division Engineer, Eastern Division	$6,275 00	$5,344 49	$29,117 88	$90 00	$1,258 00	$506 50	$1,670 00
Guy Moulton, Division Engineer, Middle Division	1,675 00	1,499 14	7,964 13	2,725 00	3,276 00	3,430 50	2,550 00
Friend P. Williams, Division Engineer, Western Division	535 20	1,600 19	6,271 19	2,487 00	2,758 50	1,933 00	655 00
Totals	$8,485 20	$8,443 82	$43,353 20	$5,302 00	$7,292 50	$5,870 00	$4,875 00

STATEMENT SHOWING THE DISTRIBUTION OF VOUCHERS RENDERED BY DIVISION ENGINEERS—(*Continued*)

TO WHOM PAID.	Boatman.	Labor.	Other services.	Other travel.	Instruments, tools and appliances.	Office rent.
George D. Williams, Division Engineer, Eastern Division	$10,035 00	$5,782 50	$14,131 92	$3,274 95	$24 38	$3,975 00
Guy Moulton, Division Engineer, Middle Division	2,394 00	2,346 50	2,948 61	242 34	16 36	65 00
Friend P. Williams, Division Engineer, Western Division	1,191 00	1,505 50	586 69	342 40	8 57	1,000 00
Totals	$13,620 00	$9,634 50	$17,667 22	$3,859 69	$49 31	$5,040 00

STATEMENT SHOWING THE DISTRIBUTION OF VOUCHERS RENDERED BY DIVISION ENGINEERS—(*Concluded*)

TO WHOM PAID.	Fuel and light.	Stationery and printing.	Postage.	Telephone and telegraph.	Express and freight.	Miscellaneous.
George D. Williams, Division Engineer, Eastern Division	$199 93	$1,037 07	$115 76	$491 16	$48 40	$4,909 88
Guy Moulton, Division Engineer, Middle Division	287 47	39 65	77 72	132 90	3 78	980 53
Friend P. Williams, Division Engineer, Western Division	35 14	2 60	25 62	122 06	14 74	800 03
Totals	$522 54	$1,079 32	$219 10	$746 12	$66 92	$6,690 44

CLASSIFICATION OF EXPENDITURES ON ACCOUNT OF THE CONSTRUCTION OF THE ERIE, CHAMPLAIN AND OSWEGO BARGE CANALS FOR EACH FISCAL YEAR TO AND INCLUDING JUNE 30, 1917

FOR THE PURPOSE OF	1904.	1905.	1906.	1907.	1908.
Engineering expenses	$168,577 98	$315,177 53	$443,863 52	$506,122 94	$742,790 19
Salaries and expenses of Advisory Board of Consulting Engineers	21,061 38	37,593 58	36,855 00	34,156 10	41,403 13
Salaries and expenses of Consulting Engineers to Canal Board	.....	.....	.....	.....	.....
Salary and expenses of Advisory Engineer to Superintendent of Public Works	.....	.....	.....	1,111 11	9,999 96
Payments to contractors on estimates	.....	46,890 00	496,954 58	1,369,041 29	3,214,882 61
Payments to contractors for damages	.....	.....	.....	.....	.....
Constructing highways in lieu of existing highways	.....	.....	.....	.....	.....
Protecting existing canal structures	.....	.....	.....	1,146 42	14,837 09
Advertising for bids on contracts	.....	735 50	951 35	1,459 70	2,977 55
Expenses in the printing and execution of contracts, serving notices of appropriations of lands, etc	.....	998 91	1,229 78	1,901 52	1,729 50
Recording maps of lands appropriated	.....	149 86	37 67	332 94	193 43
Recording deeds of lands appropriated	.....	.....	9 90	43 68	74 82
Expenses of searches, recording, salaries and expenses of Title Examiners, Attorney General's office	.....	.....	.....	.....	.....
Payments for lands appropriated and for damages to lands, etc	.....	1,622 24	174,594 88	188,002 24	179,499 20
Salaries and expenses of Board of Special Examiners and Appraisers of lands	10,491 69	26,491 19	25,849 12	23,831 28	13,955 64
Salaries and expenses of Special Examiner and Appraiser of lands	.....	.....	.....	.....	2,697 49
Investigating claims, witness fees, etc	.....	.....	495 60	1,055 15	3,566 85
Preparing Barge Canal Bonds	.....	4,140 54	.....	4,886 58	4,426 89
Advertising sale of Barge Canal Bonds	.....	3,033 50	3,080 50	2,585 50	328 50
Publishing Barge Canal proposition	129,126 25	.....	.....	.....	.....
Comptroller's office, clerical services and expenses	.....	.....	120 97	1,059 82	1,200 00
Total	$329,257 30	$436,832 85	$1,174,042 87	$2,136,736 27	$4,234,562 85
Unexpended balances June 30, 1917, in hands of Division Engineers	.....	.....	.....	.....	.....

CLASSIFICATION OF EXPENDITURES — (*Continued*)

FOR THE PURPOSE OF	1909.	1910.	1911.	1912.	1913.
Engineering expenses	$906,629 76	$904,475 82	$1,032,647 33	$1,167,152 41	$1,182,490 65
Salaries and expenses of Advisory Board of Consulting Engineers	41,299 76	41,664 86	34,288 48	.....	.....
Salaries and expenses of Consulting Engineers to the Canal Board	.....	.....	.....	.....	11,028 14
Salary and expenses of Advisory Engineer to Superintendent of Public Works	10,833 37	916 66	1,370 62	3,178 95	3,093 50
Payments to contractors on estimates	6,804,841 18	7,549,005 67	12,123,603 01	*12,787,363 22	12,143,657 82
Payments to contractors for damages	108,893 30	4,463 92	.....	86,125 68	443,733 63
Constructing highways in lieu of existing highways	1,581 33	9,599 54	81,723 41	123,895 31	147,536 92
Protecting existing canal structures	14,991 34	8,740 27	40,732 42	44,100 37	233,750 32
Advertising for bids on contracts	3,984 30	4,018 35	3,211 71	2,430 40	5,081 92
Expenses in the printing and execution of contracts, serving notices of appropriations of lands, etc	2,263 58	3,372 23	5,071 54	8,196 57	11,276 38
Recording maps of lands appropriated	396 45	1,383 20	1,037 20	832 26	409 91
Recording deeds of lands appropriated	73 34	136 26	64 91	44 40	155 05
Expenses of searches, recording, salaries and expenses of Title Examiners, Attorney General's office	.....	.....	.....	.....	.....
Payments for lands appropriated and for damages to lands, etc	343,365 88	777,289 25	2,327,547 61	1,099,183 89	1,498,427 61
Salaries and expenses of Board of Special Examiners and Appraisers of lands	.....	.....	.....	.....	.....
Salaries and expenses of Special Examiner and Appraiser of lands	6,549 39	7,263 14	13,228 54	15,196 43	15,909 87
Investigating claims, witness fees, etc	20,116 77	40,938 91	33,966 57	26,940 17	31,839 04
Preparing Barge Canal bonds	6,132 99	6,489 43	7,780 00	15,228 34	11,783 77
Advertising sale of Barge Canal bonds	17,607 38	2,018 29	8,301 80	17,550 59	.....
Publishing Barge Canal proposition	.....	.....	.....	.....	.....
Comptroller's office, clerical services and expenses	2,837 91	3,856 75	3,800 00	7,103 51	20,337 31
Total	$8,292,398 03	$9,365,632 55	$15,718,375 15	$15,404,522 50	$15,760,512 84
Unexpended balances June 30, 1917, in hands of Division Engineers	.....	.....	.....	.....	.....

* Includes $62,295.93 paid by Superintendent of Public Works to complete defaulted contract.

CLASSIFICATION OF EXPENDITURES — (*Concluded*)

FOR THE PURPOSE OF	1914.	1915.	1916. (Nine months)	1917.	Total.
Engineering expenses	$1,121,776 64	$748,538 24	$448,982 66	$679,663 93	$10,358,889 60
Salaries and expenses of Advisory Board of Consulting Engineers	.....	.....	.....	.....	288,322 29
Salaries and expenses of Consulting Engineers to the Canal Board	20,504 65	6,182 46	.....	.....	37,715 25
Salary and expenses of Advisory Engineer to Superintendent of Public Works	2,958 29	1,273 18	.....	.....	34,735 64
Payments to contractors on estimates	12,757,989 32	7,397,472 62	3,017,994 99	3,371,345 45	83,081,041 76
Payments to contractors for damages	.....	379,929 55	319,953 06	259,220 84	1,602,319 98
Constructing highways in lieu of existing highways	127,014 23	103,986 02	32,330 86	32,118 49	659,786 11
Protecting existing canal structures and completing Contract 47A	172,223 31	35,973 99	371,580 17	299,925 51	1,238,001 21
Advertising for bids on contracts	2,991 10	3,334 58	3,616 55	3,847 96	38,640 97
Expenses in the printing and execution of contracts, serving notices of appropriations on lands, etc	8,050 11	7,216 33	9,260 50	12,662 30	73,229 25
Recording maps of lands appropriated	444 77	23 85	161 67	230 72	5,633 93
Recording deeds of lands appropriated	7 10	.....	.....	.....	609 46
Expenses of searches, recording, salaries and expenses of Title Examiners, Attorney General's office	.....	19,039 20	43,859 50	73,698 70	136,597 40
Payments for lands appropriated and for damages to lands, etc	2,752,763 38	756,084 09	2,059,031 41	2,066,827 16	14,224,238 84
Salaries and expenses of Board of Special Examiners and Appraisers of lands	.....	.....	.....	.....	100,618 92
Salaries and expenses of Special Examiner and Appraiser of lands	16,139 55	10,522 64	.....	.....	87,507 05
Investigating claims, witness fees, etc	33,602 57	31,182 56	56,946 94	56,334 56	336,985 69
Preparing Barge canal bonds	17,326 93	6,883 48	16,439 00	8,549 00	110,066 95
Advertising sale of Barge Canal bonds	11,455 53	4,038 07	4,419 52	3,195 47	77,614 65
Publishing Barge Canal proposition	.....	.....	.....	.....	129,126 25
Comptroller's office, clerical services and expenses	22,623 61	21,399 61	13,728 65	19,996 71	118,064 85
Total	$17,067,871 09	$9,533,080 47	$6,398,305 48	$6,887,616 80	$112,739,746 05
Unexpended balances June 30, 1917, in handsof Division Engineers	.....	.....	.....	.....	33,148 69
					$112,772,894 74

These Expenditures are Distributed to the Various Sections of the Canals, as Follows:

	1904.	1905.	1906.	1907.	1908.
Erie Canal:					
Section 1	$31,011 96	$35,868 42	$190,862 47	$299,153 18	$718,647 34
Section 2	17,254 96	29,421 73	38,232 03	129,107 10	288,247 60
Section 3	19,949 12	25,568 63	48,544 36	80,675 22	152,105 41
Section 4	16,596 26	19,567 48	38,107 81	87,516 48	276,318 54
Section 5	43,351 69	52,836 33	109,501 66	315,950 75	325,683 51
Section 6	10,891 74	25,315 38	18,421 83	14,733 10	102,877 44
Section 7	12,731 54	12,691 30	29,744 28	113,084 11	155,586 80
Section 8	18,101 39	19,740 28	23,166 65	36,859 41	60,042 07
Section 9	43,841 51	50,033 56	343,018 64	273,657 39	329,042 82
Section 10	37,866 10	34,068 19	51,212 59	47,925 83	104,836 09
Section 11	8,714 75	12,162 59	6,943 15	19,555 79	118,547 81
Total Erie Canal	$260,311 02	$317,273 89	$897,755 47	$1,418,218 36	$2,631,935 43
Champlain Canal:					
Section 1	$13,735 26	$15,981 52	$18,597 50	$34,683 79	$35,580 75
Section 2	20,229 63	47,170 80	205,731 15	484,261 06	541,104 22
Section 3	13,710 30	25,553 77	21,448 58	109,077 71	809,199 42
Total Champlain Canal	$47,675 19	$88,706 09	$245,777 23	$628,022 56	$1,385,884 39
Oswego Canal	$21,271 09	$30,852 87	$30,510 17	$90,495 35	$216,743 03
Total all canals	$329,257 30	$436,832 85	$1,174,042 87	$2,136,736 27	$4,234,562 85
Unexpended balances June 30, 1917, in hands of Division Engineers	.....	.....	.....	.....	.....

EXPENDITURES DISTRIBUTED TO THE VARIOUS SECTIONS OF THE CANALS — (*Continued*)

	1909.	1910.	1911.	1912.	1913.
Erie Canal:					
Section 1	$791,399 34	$501,508 97	$521,190 18	$237,815 66	$198,190 36
Section 2	774,917 69	711,578 70	423,577 46	426,724 10	1,301,951 85
Section 3	719,964 90	569,510 28	829,291 12	958,946 69	987,282 05
Section 4	443,613 10	594,634 24	1,209,968 51	1,189,412 75	832,808 29
Section 5	499,915 92	928,660 17	2,435,069 56	1,346,409 99	1,414,165 19
Section 6	841,276 93	352,822 15	602,520 08	315,083 52	291,652 75
Section 7	367,775 90	436,858 57	555,312 12	697,484 66	924,414 31
Section 8	121,218 53	496,337 50	1,093,696 99	2,324,461 84	1,881,655 53
Section 9	920,724 86	1,221,253 34	2,154,160 01	2,476,450 64	2,223,155 63
Section 10	765,847 85	1,377,435 78	1,921,765 54	2,308,440 29	2,556,802 44
Section 11	168,917 84	259,430 69	197,019 68	84,982 10	66,917 50
Total Erie Canal	$6,415,572 86	$7,450,030 39	$11,943,571 25	$12,366,212 24	$12,678,995 90
Champlain Canal:					
Section 1	$300,490 90	$649,928 00	$1,668,164 37	$834,231 79	$645,815 01
Section 2	370,722 91	161,906 53	160,745 04	403,175 15	578,336 20
Section 3	852,870 20	567,752 10	529,558 19	518,800 52	414,568 99
Total Champlain Canal	$1,524,084 01	$1,379,586 63	$2,358,467 60	$1,756,207 46	$1,638 720 20
Oswego Canal	$352,741 16	$536,015 53	$1,416,336 30	$1,282,102 80	$1,442,795 74
Total all canals	$8,292,398 03	$9,365,632 55	$15,718,375 15	$15,404,522 50	$15,760,511 84
Unexpended balances June 30, 1917, in hands of Division Engineers	.....	.....	.....	.....	.....

EXPENDITURES DISTRIBUTED TO THE VARIOUS SECTIONS OF THE CANALS — (*Concluded*)

	1914.	1915.	1916.	1917.	Total
Erie Canal:					
Section 1	$331,342 99	$203,298 63	$154,690 50	$156,258 31	$4,371,238 31
Section 2	1,131,370 44	1,367,342 41	669,283 03	475,926 59	7,784,935 69
Section 3	949,988 87	641,485 26	590,582 60	368,893 13	6,942,787 64
Section 4	1,289,424 12	1,333,536 47	901,614 60	938,678 18	9,171,796 83
Section 5	2,085,189 60	1,964,251 46	828,182 54	794,223 55	13,143,391 92
Section 6	498,192 05	252,255 33	43,476 04	94,028 23	3,463,546 57
Section 7	1,419,592 30	162,988 79	90,388 22	290,253 62	5,268,906 52
Section 8	1,878,816 85	241,035 32	521,005 86	484,512 57	9,200,650 79
Section 9	1,409,238 58	373,806 57	813,509 38	1,598,947 72	14,230,840 65
Section 10	2,106,562 60	525,559 22	321,068 33	165,724 15	12,325,115 00
Section 11	124,173 97	25,218 38	15,691 42	506,656 88	1,614,932 55
Total Erie Canal	$13,223,892 37	$7,090,777 84	$4,949,492 52	$5,874,102 93	$87,518,142 47
Champlain Canal:					
Section 1	$1,726,488 84	$1,268,952 55	$638,111 95	$559,561 08	$8,410,323 31
Section 2	471,368 80	380,350 54	268,415 09	100,909 55	4,194,426 67
Section 3	69,751 46	20,228 55	157,017 89	50,647 81	4,160,185 49
Total Champlain Canal	$2,267,609 10	$1,669,531 64	$1,063,544 93	$711,118 44	$16,764,935 47
Oswego Canal	$1,576,369 62	$772,770 99	$385,268 03	$302,395 43	$8,456,668 11
Total all canals*fi*	$17,067,871 09	$9,533,080 47	$6,398,305 48	$6,887,616 80	$112,739,746 05
Unexpended balances June 30, 1917, in hands of Division Engineers	.....	.....	.....	.....	33,148 69
					$112,772,894 74

STATEMENT OF PAYMENTS MADE TO CONTRACTORS ON ACCOUNT OF THE CONSTRUCTION OF THE ERIE, CHAMPLAIN AND OSWEGO CANALS UNDER CHAPTER 147, LAWS OF 1903, AND AMENDMENTS, FOR THE YEAR ENDED JUNE 30, 1917.

Contract.	Section.	NAME OF CONTRACTOR.	Estimates.	Extra or unspecified work.	Total contract.	Total section.
		ERIE CANAL.				
2-G	1	A. A. Parker	$8,775 00	.....	$8,775 00	.....
74	1	Dundee and Sullivan Dredging Co	103,545 00	.....	103,545 00	.....
91-A	1	Lord Construction Co	2,745 00	.....	2,745 00	.....
130	1	Great Lakes Dredge and Dock Co	5,506 37	.....	5,506 37	$120,571 37
20-D	2	American Pipe and Construction Co	273,259 94	$2,203 20	275,463 14	.....
120	2	The Whitehead & Kales Iron Works	1,341 00	70 00	1,411 00	.....
129	2	The Foundation Co	31,239 00	.....	31,239 00	.....
145	2	Horsehead Construction Co	3,375 00	.....	3,375 00	.....
150	2	Brown and Lowe Co	12,321 00	.....	12,321 00	323,809 14
20-D	3	American Pipe and Construction Co	171,157 83	.....	171,157 83	.....
120	3	The Whitehead & Kales Iron Works	48,492 00	145 00	48,637 00	.....
135	3	Great Lakes Dredge and Dock Co	10,557 00	.....	10,557 00	.....
137	3	J. A. La Porte	10,053 00	.....	10,053 00	240,404 83
18-A	4	New York State Dredging Corporation	263,121 38	9,481 50	272,602 88	.....
29-A	4	Eastover Construction Co	139,284 00	.....	139,284 00	.....
30	4	Acme Engineering Co	198,090 68	228 68	198,319 36	.....
30-A	4	E. Brown Baker	68,391 00	.....	68,391 00	.....
122	4	Thomas Leonard	5,481 00	.....	5,481 00	.....
122-A	4	Chesley, Earl & Heimbach	459 00	.....	459 00	.....
133	4	Morrison and Quinn, Inc	28,548 00	569 88	29,117 88	.....
158	4	James McKinney & Son	648 00	.....	648 00	714,303 12
42-A	5	Grant Smith & Co. and Locher	168,009 00	.....	168,009 00	.....
44	5	Scott Brothers	1,709 16	.....	1,709 16	.....
44-A	5	Scott Brothers	29,295 00	.....	29,295 00	.....
51	5	Alto Construction Co	35,307 00	.....	35,307 00	.....
81	5	Chesley, Earl & Heimbach	34,920 00	1,140 00	36,060 00	.....
132	5	Lupfer & Remick	1,728 00	.....	1,728 00	272,108 16
132	6	Lupfer & Remick	23,670 00	.....	23,670 00	23,670 00
22	7	M. Fitzgerald	1,581 69	.....	1,581 69	.....
46-A	7	James Steward & Co., Inc	112,985 00	899 38	113,884 38	.....
46-B	7	Scott Brothers	129,262 00	124 55	129,386 55	244,852 62
47-A	8	The Central Dredging Co	148,464 00	.....	148,464 00	.....
84	8	Lupfer & Remick	13,041 00	.....	13,041 00	.....

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Summary of Expenditures for the Year Ended June 30, 1917, on Account of the Construction of the Erie, Champlain and Oswego Canals, Under Chapter 147, Laws of 1903, and Amendments, Distributed to the Various Sections of the Canals.

For what purpose.	Erie Canal.												Champlain Canal.				Oswego Canal.	Total all canals.
	Section 1.	Section 2.	Section 3.	Section 4.	Section 5.	Section 6.	Section 7.	Section 8.	Section 9.	Section 10.	Section 11.	Total.	Section 1.	Section 2.	Section 3.	Total.		
Division Engineer.																		
Preliminary engineering	$14,275 92	$25,130 77	$31,503 44	$26,257 38	$11,975 94	$12,030 77	$11,773 79	$27,130 28	$51,152 07	$44,101 27	$8,061 11	$283,697 77	$23,257 13	$8,103 29	$12,921 88	$44,282 30	$26,061 15	$354,041 22
Construction engineering	6,695 75	22,548 72	23,655 68	51,300 11	19,301 62	7,182 59	24,287 82	15,921 84	60,745 37	4,216 15	1,769 62	272,925 60	25,060 12	13,192 61	1,763 55	40,016 28	12,680 83	325,622 71
Superintendent of Public Works.																		
Advertising for bids	132 43	218 20	.....	807 08	102 00	130 18	.....	589 41	777 91	196 69	96 08	3,049 98	382 38	.....	.....	382 38	415 60	3,847 96
Recording appropriations of land	.....	11 12	6 98	60	2 25	4 00	16 76	9 50	115 00	10 00	4 00	180 15	8 02	2 00	4 08	14 12	36 45	230 72
Contractors	120,571 37	323,809 14	240,404 83	744,303 12	272,108 16	23,670 00	244,852 62	163,962 50	645,246 20	17,589 02	2,296 58	2,768,744 63	168,831 10	89,147 52	.....	517,973 92	84,626 90	3,371,345 45
Miscellaneous expenses	672 36	3,465 89	27,731 39	2,099 92	96,052 11	388 29	312 02	79,236 50	99,183 17	2,058 71	2,761 92	314,770 31	17,954 86	10,712 10	472 59	29,139 55	766 44	344,706 30
Damages.																		
*Payments for lands appropriated and damaged	1,211 94	83,966 05	27,078 73	120,531 38	314,070 47	39,193 63	4,198 67	182,309 13	534,368 54	59,622 80	186,603 41	1,853,134 75	12,516 92	12,582 73	28,808 26	53,907 91	159,764 50	2,066,827 16
*Damages to contractors	5,177 75	6,128 93	7,071 84	5,803 21	4,279 78	1,605 26	1,311 54	2,869 58	186,758 62	27,889 34	.....	248,985 85	4,832 42	2,593 01	235 65	7,661 08	2,573 91	259,220 84
Investigating claims, witness fees, etc	2,176 77	2,762 20	2,952 86	7,262 17	4,470 90	5,959 73	887 89	4,541 25	4,951 68	8,289 17	240 59	44,495 21	824 04	1,414 47	1,222 23	3,460 74	8,378 61	56,334 56
Attorney-General.																		
Expenses of searches, etc	216 01	568 30	390 52	565 51	1,103 09	267 19	313 99	732 44	1,584 53	1,003 36	181 90	6,986 84	360 96	166 96	226 51	754 43	1,307 57	9,048 84
Salaries and expenses of examiners of titles	3,439 37	4,706 51	5,430 59	4,525 49	7,214 92	2,211 03	2,211 02	4,835 81	9,232 00	6,814 10	1,099 05	51,719 89	3,710 90	1,991 22	3,348 86	9,050 98	3,378 99	64,649 86
Comptroller.																		
Preparing Barge Canal bonds	454 81	622 37	718 12	598 43	954 07	292 38	292 38	639 47	1,220 79	901 06	145 33	6,839 21	490 71	263 30	442 84	1,196 85	512 94	8,549 00
Advertising sale of Barge Canal bonds	179 00	232 63	268 42	223 68	356 61	109 29	109 29	239 02	456 31	336 80	54 32	2,556 37	183 42	98 12	165 53	447 37	194 73	3,195 47
Clerical services	871 78	1,192 96	1,376 44	1,147 05	1,838 76	599 43	599 43	1,225 73	2,340 03	1,727 16	278 57	14,109 41	930 60	504 71	848 83	2,294 14	983 21	16,386 76
Other expenses	192 05	262 80	303 24	252 70	402 87	123 46	123 46	270 02	515 50	380 49	61 37	2,887 96	207 20	111 19	187 00	505 39	216 60	3,609 95
Total	$156,258 31	$475,926 59	$368,893 13	$988,678 18	$794,223 55	$91,028 23	$290,253 62	$484,512 57	$1,598,947 72	$165,721 15	$206,656 88	$5,874,102 93	$259,561 08	$160,909 55	$50,647 81	$711,118 44	$302,395 43	$6,887,616 80

* For details of damages, see folios 104-133 inc. and folder.

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STATEMENT OF EXPENDITURES BY DIVISION ENGINEERS FOR THE YEAR ENDED JUNE 30, 1917, ON ACCOUNT OF THE CONSTRUCTION OF THE ERIE, CHAMPLAIN AND OSWEGO CANALS UNDER CHAPTER 147, LAWS OF 1903, DISTRIBUTED TO THE VARIOUS SECTIONS OF THE CANALS.

FOR WHAT PURPOSE.	ERIE CANAL.												CHAMPLAIN CANAL.				OSWEGO CANAL.	Total all canals.
	Section 1.	Section 2.	Section 3.	Section 4.	Section 5.	Section 6.	Section 7.	Section 8.	Section 9.	Section 10.	Section 11.	Total.	Section 1.	Section 2.	Section 3.	Total.		
DIVISION ENGINEERING. *Preliminary Engineering.*																		
Head office	$12,253 52	$16,768 00	$19,347 67	$16,123 04	$25,704 79	$7,877 26	$7,877 26	$17,228 64	$32,891 01	$24,276 72	$3,915 59	$184,263 53	$13,220 92	$7,094 15	$11,931 04	$32,246 11	$13,819 74	$230,329 38
Division office	1,896 40	2,595 09	2,094 32	2,495 27	7,333 06	2,247 23	2,247 23	5,513 06	10,524 96	7,768 41	1,252 96	46,867 99	1,097 97	589 14	990 84	2,677 95	6,740 12	56,286 06
Residency office	.....	5,727 68	8,617 45	6,798 07	8,008 09	1,396 28	1,396 30	4,185 93	7,666 07	2,056 14	2,823 59	48,675 60	8,410 24	.....	.....	8,410 24	5,276 29	62,362 13
Field work, water supply	126 00	340 00	541 00	841 00	930 00	510 00	255 00	202 65	70 00	.....	72 00	3,890 65	528 00	420 00	.....	948 00	225 00	5,063 65
Total Preliminary Engineering	$14,275 92	$25,430 77	$31,503 44	$26,257 38	$41,975 94	$12,030 77	$11,775 79	$27,130 28	$51,152 07	$34,101 27	$8,064 14	$283,697 77	$23,257 13	$8,103 29	$12,921 88	$44,282 30	$26,061 15	$354,041 22
Construction Engineering.																		
Contract No. 1A	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	$8,735 22	.....	$8,735 22	.....	$8,735 22
Contract No. 2G	$1,647 42	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	$1,647 42	.....	.....	.....	.....	.....	1,647 42
Contract No. 4	.....	.....	.....	.....	$1,556 52	.....	.....	.....	.....	.....	.....	1,556 52	.....	.....	.....	.....	.....	1,556 52
Contract No. 4A	.....	.....	.....	.....	320 30	.....	.....	.....	.....	.....	.....	320 30	.....	.....	.....	.....	.....	320 30
Contract No. 9	.....	.....	.....	.....	.....	.....	.....	.....	.....	$64 36	.....	64 36	.....	.....	.....	.....	.....	64 36
Contract No. 10	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	$1,115 00	1,115 00
Contract No. 11	21 89	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	21 89	.....	.....	.....	.....	.....	21 89
Contract No. 12	.....	.....	.....	.....	.....	$3,957 73	$5,560 46	.....	.....	.....	.....	9,518 19	.....	.....	.....	.....	.....	9,518 19
Contract No. 14B	.....	$696 64	.....	.....	.....	.....	.....	.....	.....	.....	.....	696 64	.....	.....	.....	.....	.....	696 64
Contract No. 15	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	$603 41	$603 41	.....	603 41
Contract No. 17	.....	.....	$124 37	.....	.....	.....	.....	.....	.....	.....	.....	124 37	.....	.....	.....	.....	.....	124 37
Contract No. 18A	.....	.....	.....	$19,021 30	.....	.....	.....	.....	.....	.....	.....	19,021 30	.....	.....	.....	.....	.....	19,021 30
Contract No. 19	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	$21 90	21 90	.....	.....	.....	.....	.....	21 90
Contract No. 19A	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,746 18	3,746 18	.....	.....	.....	.....	.....	3,746 18
Contract No. 20B	.....	.....	2,688 54	.....	.....	.....	.....	.....	.....	.....	.....	2,688 54	.....	.....	.....	.....	.....	2,688 54
Contract No. 20C	.....	.....	1,438 29	.....	.....	.....	.....	.....	.....	.....	.....	1,438 29	.....	.....	.....	.....	.....	1,438 29
Contract No. 20D	.....	16,006 53	11,248 29	.....	.....	.....	.....	.....	.....	.....	.....	27,254 82	.....	.....	.....	.....	.....	27,254 82
Contract No. 21A	.....	.....	.....	.....	.....	.....	.....	.....	$8,098 64	.....	.....	8,098 64	.....	.....	.....	.....	.....	8,098 64
Contract No. 22	.....	.....	.....	.....	.....	.....	93 48	.....	.....	.....	.....	93 48	.....	.....	.....	.....	.....	93 48
Contract No. 23A	.....	.....	.....	.....	.....	.....	.....	.....	10,544 81	.....	.....	10,544 81	.....	.....	.....	.....	.....	10,544 81
Contract No. 24	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	86 16	.....	86 16	.....	86 16
Contract No. 25	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	$1,160 14	$1,160 14	.....	1,160 14
Contract No. 27A	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	524 94	.....	524 94	.....	524 94
Contract No. 27B	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	586 58	.....	586 58	.....	586 58
Contract No. 29A	.....	.....	.....	15,215 02	.....	.....	.....	.....	.....	.....	.....	15,215 02	.....	.....	.....	.....	.....	15,215 02
Contract No. 30	.....	.....	.....	11,279 98	.....	.....	.....	.....	.....	.....	.....	11,279 98	.....	.....	.....	.....	.....	11,279 98
Contract No. 30A	.....	.....	.....	3,692 88	.....	.....	.....	.....	.....	.....	.....	3,692 88	.....	.....	.....	.....	.....	3,692 88
Contract No. 37	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,652 21	1,652 21
Contract No. 39	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,248 08	8,248 08
Contract No. 40	.....	.....	.....	.....	.....	.....	.....	.....	.....	20 00	.....	20 00	.....	.....	.....	.....	.....	20 00
Contract No. 42A	.....	.....	.....	.....	11,534 83	.....	.....	.....	.....	.....	.....	11,534 83	.....	.....	.....	.....	.....	11,534 83
Contract No. 43	.....	.....	.....	.....	14,322 72	.....	.....	.....	.....	.....	.....	14,322 72	.....	.....	.....	.....	.....	14,322 72
Contract No. 44	.....	.....	.....	.....	3,178 32	.....	.....	.....	.....	.....	.....	3,178 32	.....	.....	.....	.....	.....	3,178 32
Contract No. 44A	.....	.....	.....	.....	1,856 12	.....	.....	.....	.....	.....	.....	1,856 12	.....	.....	.....	.....	.....	1,856 12
Contract No. 46	.....	.....	.....	.....	.....	.....	91 88	.....	.....	.....	.....	91 88	.....	.....	.....	.....	.....	91 88
Contract No. 46A	.....	.....	.....	.....	.....	.....	5,757 55	.....	.....	.....	.....	5,757 55	.....	.....	.....	.....	.....	5,757 55
Contract No. 46B	.....	.....	.....	.....	.....	.....	10,831 23	.....	.....	.....	.....	10,831 23	.....	.....	.....	.....	.....	10,831 23
Contract No. 47A	.....	.....	.....	.....	.....	.....	.....	$11,310 75	.....	.....	.....	11,310 75	.....	.....	.....	.....	.....	11,310 75
Contract No. 48	.....	.....	.....	.....	.....	.....	.....	1,066 11	.....	.....	.....	1,066 11	.....	.....	.....	.....	.....	1,066 11
Contract No. 49	.....	.....	.....	.....	.....	.....	.....	427 69	.....	.....	.....	427 69	.....	.....	.....	.....	.....	427 69
Contract No. 50	.....	.....	.....	.....	1,981 06	.....	.....	.....	.....	.....	.....	1,981 06	.....	.....	.....	.....	.....	1,981 06
Contract No. 51	.....	.....	.....	.....	7,754 61	.....	.....	.....	.....	.....	.....	7,754 61	.....	.....	.....	.....	.....	7,754 61
Contract No. 56	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	162 42	.....	162 42	.....	162 42
Contract No. 59	.....	.....	.....	.....	.....	.....	.....	.....	15,695 16	.....	.....	15,695 16	.....	.....	.....	.....	.....	15,695 16
Contract No. 59A	.....	.....	.....	.....	.....	.....	.....	.....	9,346 28	.....	.....	9,346 28	.....	.....	.....	.....	.....	9,346 28
Contract No. 60	.....	.....	.....	.....	.....	.....	.....	.....	1,077 54	.....	.....	1,077 54	.....	.....	.....	.....	.....	1,077 54
Contract No. 62	.....	.....	.....	.....	.....	.....	.....	.....	.....	614 11	.....	614 11	.....	.....	.....	.....	.....	614 11
Contract No. 63	.....	.....	.....	.....	.....	.....	.....	.....	227 18	.....	.....	227 18	.....	.....	.....	.....	.....	227 18
Contract No. 63A	.....	.....	.....	.....	.....	.....	.....	.....	13,222 93	.....	.....	13,222 93	.....	.....	.....	.....	.....	13,222 93
Contract No. 64	.....	.....	.....	.....	.....	.....	.....	.....	.....	456 59	.....	456 59	.....	.....	.....	.....	.....	456 59
Contract No. 65	.....	.....	.....	.....	.....	.....	.....	.....	.....	195 03	.....	195 03	.....	.....	.....	.....	.....	195 03
Contract No. 66	.....	.....	.....	.....	.....	.....	.....	.....	.....	392 11	.....	392 11	.....	.....	.....	.....	.....	392 11
Contract No. 67	.....	.....	.....	.....	.....	.....	.....	.....	.....	36 00	.....	36 00	.....	.....	.....	.....	.....	36 00
Contract No. 70A	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	$7,129 96	.....	.....	7,129 96	.....	7,129 96
Contract No. 72A	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	723 92	.....	.....	723 92	.....	723 92
Contract No. 72B	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,498 38	.....	.....	5,498 38	.....	5,498 38
Contract No. 73A	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,293 32	10,621 70	.....	.....	10,621 70	.....	10,621 70
Contract No. 74	4,293 32	.....	.....	.....	.....	.....	.....	17 06	.....	.....	.....	17 06	.....	.....	.....	.....	.....	4,293 32
Contract No. 76	.....	.....	.....	.....	.....	.....	.....	503 03	.....	.....	.....	503 03	.....	.....	.....	.....	.....	17 06
Contract No. 77	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,257 89	.....	.....	.....	.....	.....	503 03
Contract No. 81	.....	.....	.....	.....	3,257 89	.....	.....	.....	.....	.....	826 91	826 91	.....	.....	.....	.....	.....	3,257 89
Contract No. 83	.....	.....	.....	.....	.....	.....	.....	1,714 47	.....	.....	.....	1,714 47	.....	.....	.....	.....	.....	826 91
Contract No. 84	38 55	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	38 55	.....	.....	.....	.....	.....	1,714 47
Contract No. 91	92 10	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	92 10	.....	.....	.....	.....	.....	38 55
Contract No. 91A	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,843 51	.....	1,843 51	.....	.....	.....	.....	.....	92 10
Contract No. 98	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	383 89	1,843 51
Contract No. 99	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	436 38	383 89
Contract No. 103	.....	.....	.....	.....	.....	.....	.....	.....	.....	150 11	.....	150 11	.....	.....	.....	.....	.....	436 38
Contract No. 106	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	25 51	.....	.....	.....	.....	.....	150 11
Contract No. 107	.....	.....	.....	25 51	.....	.....	.....	.....	.....	.....	.....	1,006 39	.....	.....	.....	.....	.....	25 51
Contract No. 118	.....	.....	1,006 39	.....	.....	.....	.....	.....	.....	.....	.....	4,471 87	.....	.....	.....	.....	.....	1,006 39
Contract No. 120	.....	.....	4,471 87	.....	.....	.....	.....	.....	.....	.....	.....	647 61	.....	.....	.....	.....	.....	4,471 87
Contract No. 122	.....	.....	.....	647 61	.....	.....	.....	.....	.....	.....	.....	668 64	.....	.....	.....	.....	.....	647 61
Contract No. 122A	.....	.....	.....	668 64	.....	.....	.....	.....	.....	.....	.....	.....	*	3,097 29	.....	3,097 29	.....	668 64
Contract No. 128	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,970 15	.....	.....	.....	.....	.....	3,097 29
Contract No. 129	602 47	3,970 15	.....	.....	.....	.....	.....	.....	.....	.....	.....	602 47	.....	.....	.....	.....	.....	3,970 15
Contract No. 130	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	404 22	.....	.....	404 22	.....	602 47
Contract No. 131	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	99 84	.....	.....	99 84	.....	404 22
Contract No. 131A	.....	.....	.....	.....	2,036 40	1,277 83	.....	.....	.....	.....	.....	3,314 23	.....	.....	.....	.....	.....	99 84
Contract No. 132	.....	.....	.....	3,749 50	.....	.....	.....	.....	.....	.....	.....	3,749 50	.....	.....	.....	.....	.....	3,314 23
Contract No. 133	.....	.....	1,001 58	.....	.....	.....	.....	.....	.....	.....	.....	1,001 58	.....	.....	.....	.....	.....	3,749 50
Contract No. 135	.....	.....	1,331 14	.....	.....	.....	.....	.....	.....	.....	.....	1,331 14	.....	.....	.....	.....	.....	1,001 58
Contract No. 137	.....	.....	.....	.....	.....	.....	.....	.....	1,143 36	.....	.....	1,143 36	.....	.....	.....	.....	.....	1,331 14
Contract No. 138	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	845 27	1,143 36
Contract No. 139	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	582 10	.....	.....	582 10	.....	845 27
Contract No. 140	.....	.....	.....	.....	.....	.....	.....	604 76	.....	.....	.....	604 76	.....	.....	.....	.....	.....	582 10
Contract No. 141	.....	.....	.....	.....	.....	.....	.....	.....	722 69	.....	.....	722 69	.....	.....	.....	.....	.....	604 76
Contract No. 144	.....	106 19	.....	.....	.....	.....	.....	.....	.....	.....	.....	106 19	.....	.....	.....	.....	.....	722 69
Contract No. 145	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	174 63	174 63	.....	.....	.....	.....	.....	106 19
Contract No. 147	.....	1,646 60	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,646 60	.....	.....	.....	.....	.....	174 63
Contract No. 150	.....	.....	.....	.....	.....	.....	.....	.....	.....	273 38	.....	273 38	.....	.....	.....	.....	.....	1,646 60
Contract No. 152	.....	122 61	.....	.....	.....	.....	.....	.....	.....	.....	.....	122 61	.....	.....	.....	.....	.....	273 38
Contract No. 155	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	160 97	.....	.....	.....	.....	.....	122 61
Contract No. 157	.....	.....	.....	.....	160 97	.....	.....	.....	.....	.....	.....	277 97	.....	.....	.....	.....	.....	160 97
Contract No. 159	.....	.....	.....	.....	.....	.....	.....	277 97	.....	.....	.....	666 78	.....	.....	.....	.....	.....	277 97
Contract No. 162	.....	.....	.....	.....	.....	.....	.....	.....	666 78	.....	.....	170 95	.....	.....	.....	.....	.....	666 78
Contract No. 163	.....	.....	.....	.....	.....	.....	.....	.....	.....	170 95	.....	345 21	.....	.....	.....	.....	.....	170 95
Repairs to Dam No. 10 at Canajoharie	.....	.....	345 21	.....	.....	.....	.....	.....	.....	.....	.....	36 00	.....	.....	.....	.....	.....	345 21
Highways adjacent to Contract No. 50	.....	.....	.....	.....	36 00	.....	.....	.....	.....	.....	.....	1,305 88	.....	.....	.....	.....	.....	36 00
Rome highways	.....	.....	.....	.....	1,305 88	.....	.....	.....	.....	.....	.....	2,247 03	.....	.....	.....	.....	.....	1,305 88
Onondaga Lake Flow Line Survey	.....	.....	.....	.....	.....	2,247 03	.....	.....	.....	.....	.....	953 22	.....	.....	.....	.....	.....	2,247 03
Swamp Survey, Court of Claims	.....	.....	.....	.....	.....	.....	953 22	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	953 22
Total Construction Engineering	$6,095 75	$22,548 72	$23,655 68	$54,300 44	$49,301 62	$7,482 59	$23,287 82	$15,921 84	$60,745 37	$4,216 15	$4,769 62	$272,925 60	$25,060 12	$13,192 61	$1,763 55	$40,016 28	$12,680 83	$325,622 71
Total Preliminary Engineering	$14,275 92	$25,430 77	$31,503 44	$26,257 38	$41,975 94	$12,030 77	$11,775 79	$27,130 28	$51,152 07	$34,101 27	$8,064 14	$283,697 77	$23,257 13	$8,103 29	$12,921 88	$44,282 30	$26,061 15	$354,041 22
Total Construction Engineering	6,695 75	22,548 72	23,655 68	54,300 44	49,301 62	7,482 59	23,287 82	15,921 84	60,745 37	4,216 15	4,769 62	272,925 60	25,060 12	13,192 61	1,763 55	40,016 28	12,680 83	325,622 71
Total Engineering	$20,971 67	$47,979 49	$55,159 12	$80,557 82	$91,277 56	$19,513 36	$35,063 61	$43,052 12	$111,897 44	$38,317 42	$12,833 76	$556,623 37	$48,317 25	$21,295 90	$14,685 43	$84,298 58	$38,741 98	$679,663 93

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Statement of Expenditures by Superintendent of Public Works for the Year Ended June 30, 1917, on Account of the Construction of the Erie, Champlain and Oswego Canals Under Chapter 147, Laws of 1903, and Amendments, Distributed to the Various Sections of the Canals.

For what purpose.	Erie Canal.												Champlain Canal.				Oswego Canal.	To all
	Section 1.	Section 2.	Section 3.	Section 4.	Section 5.	Section 6.	Section 7.	Section 8.	Section 9.	Section 10.	Section 11.	Total.	Section 1.	Section 2.	Section 3.	Total.		
Superintendent of Public Works.																		
Advertising for Bids.																		
Contract No. 26	$132 43											$132 43						
Contract No. 19A											$96 08	96 08						
Contract No. 30A				$264 09								264 09						
Contract No. 50									$124 09			124 09						
Contract No. 50A									124 47			124 47						
Contract No. 72B																		
Contract No. 84								$161 83				161 83	$124 47			$124 47		
Contract No. 98										$196 60		196 60						
Contract No. 99																		
Contract No. 122A				265 94								265 94					$255 57	
Contract No. 140A													161 84			161 84		
Contract No. 142					$96 21							66 21						
Contract No. 148									394 35			394 35						
Contract No. 169													96 07			96 07	96 07	
Contract No. 100								191 90				191 90						
Contract No. 141				81 85	64 97			117 84				145 82					63 96	
Contract No. 155												117 84						
Contract No. 164		$218 20										218 20						
Contract No. 167					$102 00							102 00						
Contract No. 178				195 20								195 20						
Contract No. 179								117 84				117 84						
Contract No. 182									135 00			135 00						
Total	$132 43	$218 20		$807 08	$102 00	$130 18		$589 41	$777 91	$196 60	$96 08	$3,049 98	$382 38			$382 38	$415 60	$3
Appropriations for Land.																		
Contract No. 1A																		
Contract No. 12							$16 70					$16 70		$2 02		$2 02		
Contract No. 12															$4 08	4 08		
Contract No. 18A				$0 60								60						
Contract No. 19A											$2 00	2 00						
Contract No. 20			$1 80									1 80						
Contract No. 20D			60									60						
Contract No. 21		$4 94	4 58									9 52						
Contract No. 23A									$3 00			3 00						
Contract No. 23									8 00			8 00						
Contract No. 42																	$5 00	
Contract No. 42A					$0 75							75					31 45	
Contract No. 47					1 50			$6 75				6 75						
Contract No. 47												1 50						
Contract No. 59									93 00			93 00						
Contract No. 63										$4 00		4 00						
Contract No. 63A									2 00			2 00						
Contract No. 64									6 00			6 00						
Contract No. 66										2 00		2 00						
Contract No. 67										3 00		3 00						
Contract No. 69										1 00		1 00						
Contract No. 71													$1 00			1 00		
Contract No. 71A													4 00			4 00		
Contract No. 75													2 00			2 00		
Contract No. 77								75				75						
Contract No. 77								2 00				2 00						
Contract No. 120											2 00	2 00						
Contract No. 120		3 25										3 25						
Contract No. 121		2 93										2 93						
Contract No. 148						$3 00						3 00	1 02			1 02		
Contract No. 153						1 00			3 00			3 00						
Total		$11 12	$6 98	$0 60	$2 25	$4 00	$16 70	$9 50	$115 00	$10 00	$4 00	$180 15	$8 02	$2 02	$4 08	$14 12	$36 45	
Contingencies.																		
Contract No. 1A	$8,775 00											$8,775 00		$21,636 00		$21,636 00		$21,6
Contract No. 18A				$272,602 88								272,602 88						272,6
Contract No. 19A		$275,463 14	$171,157 83								$2,296 58	2,296 58						2,2
Contract No. 20D									$197,496 00			446,650 97						446,6
Contract No. 22							$1,581 69					197,496 00						197,4
Contract No. 23A									114,282 00			1,581 69						1,5
Contract No. 30			139,284 00									114,282 00		6,042 52		6,042 52		114,2
Contract No. 30A			198,319 36									139,284 00						6,0
Contract No. 42			68,391 00									198,319 36						139,2
Contract No. 42A					$168,009 00							68,391 00					$10,881 52	198,3
Contract No. 47					1,709 16							168,009 00					40,941 00	10
Contract No. 47A					29,295 00							1,709 16						40,9
Contract No. 48A							$113,884 38					29,295 00						1,7
Contract No. 46B							129,386 55					113,884 38						29,2
Contract No. 47A								$148,464 00				129,386 55						113,8
Contract No. 51					35,307 00							148,464 00						129,3
Contract No. 59									29,840 00			35,307 00						148,4
Contract No. 59A									62,658 00			29,840 00						35,3
Contract No. 63A									235,495 07			62,658 00						29,8
Contract No. 73A												235,495 07						62,6
Contract No. 73A													$159,084 00			159,084 00		235,4
Contract No. 73B													20,009 31			20,009 31		159,0
Contract No. 74	$103,545 00												90,120 00			90,120 00		20,0
Contract No. 81					36,060 00							103,545 00	177,050 15			177,050 15		90,1
Contract No. 81								13,041 00				36,060 00						177,0
Contract No. 91A	2,745 00											13,041 00						103,5
Contract No. 98										$16,956 00		2,745 00						36,0
Contract No. 99												16,956 00						13,0
Contract No. 106																	297 00	2,7
Contract No. 106								59	228 13	503 02		791 74					20,078 38	16,9
Contract No. 120		1,411 00	48,637 00									50,048 00						20,0
Contract No. 122				5,481 00								5,481 00						50,0
Contract No. 122A				459 00								459 00						5,4
Contract No. 129		31,239 00										31,239 00	17,505 00	21,465 00		38,970 00		459
Contract No. 130	5,506 37											5,506 37						38,9
Contract No. 132					1,728 00	$23,670 00						25,398 00	207 00			207 00		5,5
Contract No. 133				29,117 88								29,117 88						25,6
Contract No. 135			10,557 00									10,557 00						29,1
Contract No. 137			10,053 00									10,053 00						10,5
Contract No. 139																	12,429 00	10,0
Contract No. 140								1,269 00				1,269 00	4,855 94			4,855 94		12,4
Contract No. 141																		4,8
Contract No. 145		3,375 00										3,375 00						1,2
Contract No. 150		12,321 00										12,321 00						3,3
Contract No. 158				648 00								648 00						12,3
Contract No. 159								1,188 00				1,188 00						6
Contract No. 162									5,247 00			5,247 00						1,1
Total	$120,571 37	$323,809 14	$240,404 83	$714,303 12	$272,108 16	$23,670 00	$244,852 62	$163,962 59	$645,246 20	$17,519 02	$2,296 58	$2,768,743 63	$468,831 40	$49,143 52		$517,974 92	$84,626 90	$3,371,3
Miscellaneous Expenses.																		
Serving notices of appropriation of lands, printing and executing contracts, etc	$672 36	$979 04	$1,465 93	$867 91	$1,564 87	$388 29	$312 02	$1,020 60	$1,762 19	$1,101 50	$262 82	$10,397 53	$744 74	$281 00	$472 59	$1,498 33	$786 44	$12,6
Improvement of the highway between the Mohawk River and the old Erie Canal at Fort Ferry, Town of Clifton Park, Saratoga County		2,486 85										2,486 85						2,4
Making repairs to Dam No. 10 at Canajoharie			26,265 46									26,265 46						26,2
Rent of motor				910 98								910 98						
Repairs to Lock No. 17, Little Falls				231 03								231 03						
Constructing highways adjacent to Hinckley Reservoir					11,253 13							11,253 13						11,2
Constructing two connecting highways, Muck Road to James street, and Whitesboro street to Mill street, in the city of Rome, Oneida county					12,867 50							12,867 50						12,8
Dredging at east end of Oneida Lake within the limits of Barge Canal Contract No. 4					70,022 84							70,022 84						70,0
Installing power at Hinckley Reservoir					343 77							343 77						3
Completion of Barge Canal Contract No. 17A								77,823 08				77,823 08						77,8
Constructing bridge over spillway at Palmyra								392 82				392 82						3
Maintaining navigation through flume over Culvert No. 30, Contract No. 63									10,457 69			10,457 69						10,4
Constructing culvert, widening and raising embankment and rebuilding portions or all of the timber flume at Irondequoit Creek, Bushnell's Basin									85,851 91			85,851 91						85,8
Cleaning out ditch between highway and canal between Culverts Nos. 48 and 49, and constructing a vitrified pipe underdrain									1,335 13			1,335 13						1,3
Repairing and paving under slab bridge No. 47									76 25			76 25						
Removing old stop gate at Knowlesville										78 45		78 45						
Removing old stop gate at West Holley										8 05		8 05						
Repairs at Clarke's Quarry										4 30		4 30						
Repairs to Culverts Nos. 103, 113 and 124										435 17		435 17						
Building concrete walk at Albion										605 15		605 15						
Building dyke and riprapping at Culvert No. 73½										424 12		424 12						
Repairing Isaac's Bridge											1,550 96	1,550 96						1,5
Wm. J. O'Day, Road "M"											939 14	939 14						
Dredging on site of Contract No. 73A													10,254 02			10,254 02		10,2
Constructing tumble gates at Waterford													1,936 96			1,936 96		1,9
Highway adjacent to Contract No. 71A													2,713 65			2,713 65		2,7
Improvement of channel at Lock No. 5													2,054 74			2,054 74		2,0
Excavation within limits of Contract No. 69													250 75			250 75		2
Highway adjacent to Contract No. 1A														2,797 36		2,797 36		2,7
Holler & Shepard — dredging														7,663 74		7,663 74		7,6
Total	$672 36	$3,465 89	$27,731 39	$2,009 92	$96,052 11	$388 29	$312 02	$79,236 50	$99,483 17	$2,656 74	$2,761 92	$314,770 31	$17,954 86	$10,742 10	$472 59	$29,169 55	$766 44	$444
Total advertising for bids	$132 43	$218 20	$807 08	$102 00	$130 18	$589 41	$777 91	$196 60	$96 08	$3,049 98	$382 38			$382 38	$415 60	$3
Total recording appropriations of lands		11 12	60	2 25	4 00	$16 70	9 50	115 00	10 00	4 00	$8 02	$2 02	$4 08	14 12	36 45	
Total contractors	120,571 37	323,809 14	240,404 83	714,303 12	272,108 16	23,670 00	244,852 62	163,962 59	645,246 20	17,519 02	2,296 58	2,768,743 63	468,831 40	49,143 52		517,974 92	84,626 90	3,371
Total miscellaneous expenses	672 36	3,465 89	27,731 39	2,009 92	96,052 11	388 29	312 02	79,236 50	99,483 17	2,656 74	2,761 92	314,770 31	17,954 86	10,742 10	472 59	29,169 55	766 44	344
Total Superintendent of Public Works	$121,376 16	$327,504 35	$268,143 20	$717,120 72	$368,264 52	$24,192 47	$245,181 34	$243,798 00	$745,622 28	$20,382 45	$5,158 58	$3,086,744 07	$487,176 66	$59,887 64	$476 67	$547,540 97	$85,845 39	$3,720

106	8	W. S. Cooper Co.	59	.....	59	.....
141	8	W. F. Maas & Son	1,269 00	.....	1,269 00	.....
159	8	I. M. Ludington Sons, Inc.	1,188 00	.....	1,188 00	163,962 59
21-A	9	Walsh Construction Co.	197,496 00	.....	197,496 00	.....
23-A	9	H. S. Kerbaugh, Inc.	114,282 00	.....	114,282 00	.....
59	9	MacArthur Brothers Co.	29,340 00	500 00	29,840 00	.....
59-A	9	P. H. Murray	62,658 00	.....	62,658 00	.....
63-A	9	Highway Construction Co.	228,672 00	6,823 07	235,495 07	.....
106	9	W. S. Cooper Co.	228 13	.....	228 13	.....
162	9	Charles A. Ingersoll	5,247 00	.....	5,247 00	645,246 20
98	10	Tifft Construction Co.	16,956 00	.....	16,956 00	.....
106	10	W. S. Cooper Co.	563 02	.....	563 02	17,519 02
19-A	11	H. S. Kerbaugh, Inc.	837 00	1,459 58	2,296 58	2,296 58
		Totals Erie Canal	$2,745,098 79	$23,644 84	$2,768,743 63	$2,768,743 63
		CHAMPLAIN CANAL				
70-A	1	Central Dredging Co.	$159,084 00	.....	$159,084 00	.....
72-A	1	James Stewart & Co., Inc.	20,009 31	.....	20,009 31	.....
72-B	1	James Stewart & Co., Inc.	90,120 00	.....	90,120 00	.....
73-A	1	Great Lakes Dredge and Dock Co.	176,706 00	$344 15	177,050 15	.....
128	1	Holler & Shepard	17,505 00	.....	17,505 00	.....
131	1	Spaulding Construction Co.	207 00	.....	207 00	.....
140	1	Holler & Shepard	4,855 94	.....	4,855 94	468,831 40
1-A	2	Holler & Shepard	21,636 00	.....	21,636 00	.....
27-B	2	John J. Farrell, Jr.	6,042 52	.....	6,042 52	.....
128	2	Holler & Shepard	21,465 00	.....	21,465 00	49,143 52
		Totals Champlain Canal	$517,630 77	$344 15	$517,974 92	$517,974 92
		OSWEGO.				
37		Henry P. Burgard	$10,881 52	.....	$10,881 52	.....
39		James Stewart & Co., Inc.	40,941 00	.....	40,941 00	.....
99		Larkin & Sangster	297 00	.....	297 00	.....
103		Barrally & Ingersoll	20,078 38	.....	20,078 38	.....
139		H. S. Kerbaugh, Inc.	12,429 00	.....	12,429 00	84,626 90
		Totals Oswego Canal	$84,626 90	.....	$84,626 90	$84,626 90
		Totals Erie, Champlain and Oswego Canals	$3,347,356 46	$23,988 99	$3,371,345 45	$3,371,345 45

STATEMENT OF PAYMENTS MADE TO CONTRACTORS ON ACCOUNT OF THE CONSTRUCTION OF THE CAYUGA AND SENECA BARGE CANAL UNDER CHAPTER 391, LAWS OF 1909, FOR THE YEAR ENDED JUNE 30, 1917.

Contract.	NAME OF CONTRACTOR.	Estimates.	Extra or unspecified work.	Total contract.
A-1	The Sherman-Stalter Company	$21,726 00	.....	$21,726 00
B	The Sherman-Stalter Company	24,408 79	$200 00	24,608 79
C	Larkin & Sangster	18,880 23	9,332 50	28,212 73
D	The Sherman-Stalter Company	69,655 00	.....	69,655 00
F	The Stanley Construction Company	57,555 00	.....	57,555 00
G	Lupfer & Remick	15,523 11	.....	15,523 11
L	Scott Brothers	34,611 00	2,004 69	36,615 69
M	Lupfer & Remick	17,145 00	.....	17,145 00
	Totals Cayuga and Seneca Canal	$259,504 13	$11,537 19	$271,041 32

STATEMENT OF PAYMENTS MADE TO CONTRACTORS ON ACCOUNT OF THE CONSTRUCTION OF BARGE CANAL TERMINALS UNDER CHAPTER 746, LAWS OF 1911, FOR THE YEAR ENDED JUNE 30, 1917

Contract.	NAME OF CONTRACTOR.	Location.	Estimates.	Extra or unspecified work.	Total Contract.
2-P	Patrick W. Muldery	Albany	$22,756 70	$48 50	$22,805 20
15	Eastover Construction Co.	Utica	68,629 98	5,195 19	73,825 17
16	The M. A. Talbott Co.	Rome	288 32	.....	288 32
18	Geo. W. Rogers & Co., Inc.	Gowanus Bay	57,195 00	42 03	57,237 03
19	McHarg-Barton Co.	Greenpoint	12,969 00	.....	12,969 00
20	Walsh Construction Co.	Syracuse	298,098 00	900 00	298,998 00
21	H. S. Kerbaugh, Inc.	Buffalo	112,356 00	.....	112,360 00
26	John E. Byron	Rouses Point	486 00	.....	486 00
28	Barrally & Ingersoll	Cleveland	13,326 00	.....	13,326 00
29	Barrally & Ingersoll	Constantia	612 00	.....	612 00

30	Henry P. Burgard	Oswego	55,782 00	855 00	56,637 00
31	Lupfer & Remick	Lyons	13,806 00	.....	13,806 00
33	H. S. Kerbaugh, Inc	Oswego	87,345 00	.....	87,345 00
37	Holler & Shepard	Canajoharie	10,908 00	.....	10,908 00
39	Fred H. Rhodey	Albion	1,413 00	.....	1,413 00
40	Scott Brothers	St. Johnsville	17,757 00	.....	17,757 00
46	Scott Brothers	Weedsport	7,173 00	.....	7,173 00
47	I. M. Ludington Sons, Inc	Tonawanda	28,761 92	256 00	29,017 92
48	Michael H. Ripton	Rochester	12,744 00	.....	12,744 00
51	Fred H. Rhodey	Medina	3,399 65	500 18	3,899 83
52	Kaufman & Garcey	New York	41,598 00	334 67	41,932 67
54	Hammond-Tracey Construction Co., Inc	Middleport	504 00	.....	504 00
201	J. A. LaPorte	Albany	1,152 00	.....	1,152 00
203	Collins Brothers	Fort Edward	630 00	.....	630 00
203	Collins Brothers	Mechanicville	630 00	.....	630 00
203	Collins Brothers	Port Henry	630 00	.....	630 00
203	Collins Brothers	Troy	873 00	.....	873 00
204	Byron, Forman & Riggs, Inc	Schenectady	1,314 00	.....	1,314 00
204	Byron, Forman & Riggs, Inc	Amsterdam	693 00	.....	693 00
204	Byron, Forman & Riggs, Inc	Fonda	324 00	.....	324 00
204	Kennedy & Scullen Cons. Co	Schenectady	2,169 00	.....	2,169 00
204	Kennedy & Scullen Cons Co	Amsterdam	4,302 00	.....	4,302 99
204	Kennedy & Scullen Cons Co	Fonda	3,069 00	.....	3,069 00
205	Wm. R. Kimmey	Rome	2,214 00	.....	2,214 00
205	Wm. R. Kimmey	Utica	2,880 00	.....	2,880 00
206	J. B. McCabe & Son	Holley	535 50	.....	535 50
206	J. B. McCabe & Son	Spencerport	535 50	.....	535 50
208	Kennedy & Scullen Cons. Co	Fort Plain	3,339 00	.....	3,339 00
208	Kennedy & Scullen Cons Co	Little Falls	504 00	.....	504 00
	Totals	.....	$893,702 57	$8,131 57	$901,834 14

STATEMENT SHOWING EXPENDITURES UNDER AGREEMENT WITH SPECIAL EXAMINER AND APPRAISER FOR LANDS APPROPRIATED, AND DAMAGES THERETO, FOR THE CONSTRUCTION OF THE ERIE, CHAMPLAIN AND OSWEGO CANALS, UNDER CHAPTER 147, LAWS OF 1903, FOR THE YEAR ENDED JUNE 30, 1917.

Map numbers.	Section.	Canal.	NAME.	Contract number.	Amount.	Interest.	Total.	Total contract.	Total section.
40	1	Erie	John Flynn	2	$270 00		$270 00	$270 00	
4793	1	Erie	The Delaware and Hudson Company	74	850 00	$91 94	941 94	941 94	$1,211 94
735	2	Erie	Helen Daley	8	1,132 75	684 56	1,817 31	1,817 31	
2536 and 2536-A	2	Erie	Charles P. Steinmetz	14	300 00	104 30	404 30		
680 and 1729	2	Erie	Carroll A. Phillips	14	1,700 00	727 93	2,427 93		
2358	2	Erie	Mary L. Williamson	14	3,332 91	1,174 85	4,507 76		
1731	2	Erie	Henry Schechelmann	14	1,540 00	624 98	2,164 98		
H-154	2	Erie	Francis Cregier	14	200 00	36 47	236 47		
H-158	2	Erie	Sarah A. and Francis A. Gregier	14	250 00	46 42	296 42		
H-183	2	Erie	Roland Hall	14	85 00	20 77	105 77		
1966	2	Erie	David Gregg	14	1,725 00	695 75	2,420 75		
2356	2	Erie	Adam and Emma J. Van Vranken ($6,994.45); Mechanics Savings Bank of Cohoes, N. Y. ($4,704.38)	14	8,500 00	3,198 83	11,698 83		
2365	2	Erie	Adrian and Hannah Fellows	14	5,156 03	2,081 38	7,597 41		
2222	2	Erie	Charles R. Ford as trustee for bondholder.. under mortgage	14	1,425 00	567 62	1,992 62		
4558	2	Erie	American Telephone and Telegraph Co	14	66 28	16 90	83 18		
1984	2	Erie	Ellen J., Merritt and Flora Bornt, Irene Vickery and Bessie Smith	14	50 00	20 27	70 27		
H-156 and H-159	2	Erie	Charles Orlop	14	510 00	111 52	621 52		
H-157	2	Erie	John H. Fink	14	300 00	67 60	367 60		
1726	2	Erie	David M. Jones, as trustee for Carrie Jones and others	14	600 00	275 80	875 80	35,871 61	
4788 and 4795	2	Erie	Josiah Barker and Anna Case, as trustees of Society of Shakers of the Town of Colonie, Albany county, N. Y.	20-D	3,308 90	326 89	3,635 79		
4857	2	Erie	George W. Kellum	20-D	581 10	66 53	647 63		
5037	2	Erie	Henry Bradt	20-D	1,274 00	88 54	1,362 54		
4800	2	Erie	Simeon and Wm. H. Vedder	20-D	360 00	49 62	409 62		
4737	2	Erie	Daniel P. Phillips	20-D	650 00	92 62	742 62		
4837 and 5130	2	Erie	Helen Daley	20-D	1,500 00	327 85	1,827 85		
5023	2	Erie	George W. Kellum	20-D	443 63	45 40	489 03		

4657	2	Erie	Adam Maser	20-D	450 00	84 00	534 00		
4454	2	Erie	Robert Bronk Fish, as executor, etc., of James A. Schoonmaker, deceased	20-D	677 25	160 49	837 74	10,486 82	48,175 74
655 (part interest)	3	Erie	Frank W. and George R. Allen	14	1,990 74	1,094 91	3,085 65	3,085 65	
1674 and 5512	3	Erie	Wm. H. and Celia M. Allen ($303.68); Fort Plain National Bank ($3,715.44)	20-B	3,356 00	663 12	4,019 12		
1672	3	Erie	George W. Everson	20-B	125 00	50 65	175 65		
4341	3	Erie	Nancy M. Gros	20-B	600 00	104 90	704 90		
4111	3	Erie	Clark, George B., Eugene F., Carrie B., Seward and James G. Kyser, and Anna Fisher and Charles J. Lumley, individually and as administrators, etc., of Jennie Lumley, deceased	20-B	500 00	122 42	622 42		
4594 (part interest)	3	Erie	Frank W. and George R. Allen	20-B	759 87	141 72	901 59		
1677	3	Erie	Charles A. and Susie E. Hix, individually and as executor of Adam Hix, deceased, and Anna R. Hix	20-B	500 00	220 58	720 58	7,144 26	
4020	3	Erie	Florence M. Keck, as executor, etc., of Jacob Mitchell, deceased	20-C	100 00	24 98	124 98		
2519	3	Erie	Augustus Jones	20-C	300 00	110 50	410 50		
3581 and 3586	3	Erie	Oscar C. Van Evera	20-C	747 00	164 26	911 26	1,446 74	
3657	3	Erie	John H. Taylor and Mary A. Tompkins	20-D	200 00	62 70	262 70	262 70	11,939 35
4759	4	Erie	Romaine Doxstader	18-A	163 78	20 12	183 90		
4761	4	Erie	Margaret E. Green	18-A	233 32	28 08	261 40		
5058	4	Erie	Henry Van Slyke	18-A	150 00	7 40	157 40	602 70	
3301	4	Erie	Arthur E. Budlong	29	155 00	48 08	203 08	203 08	
5205	4	Erie	Harding H. and Brayton W. Wood	29-A	35 00	73	35 73	35 73	
2472	4	Erie	Margaret E. Bellinger	30	400 00	133 00	533 00		
3362	4	Erie	Clarence Wollaber, as administrator of estate of George M. Wollaber, deceased	30	750 00	224 00	974 00		
3950-A and 3951-A	4	Erie	Catherine Moynehan	30	220 75	60 23	280 98		
3365	4	Erie	Village of Frankfort	30	304 80	100 79	405 59		
1803	4	Erie	Peter and Amurziatu Farruggia	30	50 00	21 52	71 52		
3425	4	Erie	George E. Klock	30	70 00	24 03	94 03		
1634	4	Erie	Frank Karasek	30	50 00	21 49	71 49		
5030	4	Erie	Cornelius V. Devendorf	30	4,250 00	277 67	4,527 67		
3580	4	Erie	Fred E. Coe and Clara M. Coe Loomis	30	100 00	34 65	134 65	7,092 93	
1089, superceding 949	4	Erie	West Shore Railroad Company and the New York Central Railroad Company	31	11,329 00		11,329 00	11,329 00	
5112	4	Erie	George H. and Arminda Christie, Georgiana C. Adams and Lizzie C. Staring	122	1,500 00	50 25	1,550 25	1,550 25	20,813 69
163 and 163-A (one-sixth interest)	5	Erie	M. J. Larkin, attorney in fact for L. Earl Casterton, as administrator, etc., of Evan O. Casterton, deceased; Thomas W. Casterton, Mary H. Anderson, Celestia D. Ostrom and Alice G. Benn	4	516 66	327 54	844 20	844 20	

STATEMENT SHOWING EXPENDITURES UNDER AGREEMENT WITH SPECIAL EXAMINER AND APPRAISER—(*Con.*)

Map numbers.	Section.	Canal.	NAME.	Contract number.	Amount.	Interest.	Total.	Total contract.	Total section.
1847 (two-thirds interest)	5	Erie	John D. Tunbridge, Robert S. and Dorothea S. Tunbridge	42	$283 34	$112 96	$396 30	$396 30	
4938	5	Erie	Margaret E. Glattus	42-A	40 00	3 90	43 90		
4737	5	Erie	Margaret H. Glattus	42-A	50 00	5 42	55 42	99 32	
1842 and 4475 (Contract 42 and 42-A)		Erie	Thomas W. Jones, trustee	42-42A	250 00	108 34	358 34	358 34	
4199 and 4200	5	Erie	Margaret J. Graves Hooke and Kate L. Graves	43	125 00	27 90	152 90		
2489	5	Erie	William Skillin	43	1,200 00	417 80	1,617 80		
2481 and 4202 (part interest)	5	Erie	Catherine Savage, as special guardian of Rose M. Delaney, an infant	43	301 50	102 56	404 06		
2481 and 4202 (part interest)	5	Erie	Anna, Mary Elizabeth, Agnes Delaney and Catherine Savage	43	1,584 50	539 01	2,123 51		
2493	5	Erie	William Gage	43	450 00	106 05	556 05		
2499	5	Erie	Maxamil'ian Schaller	43	175 00	63 67	238 67		
5027	5	Erie	Wm. E. and Carrie J. Thomas	43	45 00	3 65	48 65		
4344	5	Erie	Lea Laquer, as sole surviving executor of Dominick Lynch, deceased	43	100 00	25 15	125 15		
2491	5	Erie	Caroline M. Martin	43	196 12	79 23	273 35		
2491	5	Erie	James A. Bailey, trustee	43	967 75	390 97	1,358 72		
2496 (part interest)	5	Erie	Caroline M. Martin	43	1,172 75	473 79	1,646 54		
2496 (part interest)	5	Erie	James A. Bailey, trustee	43	1,172 75	473 79	1,646 54		
5113	5	Erie	Mary E. Richards, Mary E. and Morris P. Richards, as executors of Wm. P. Richards, deceased	43	231 37	16 15	247 52	10,441 46	
H-178	5	Erie	Thomas R. and Fairy E. Garrison	50	75 00	7 86	82 86		
2843 and 3880	5	Erie	Henry C. Ballou	50	15,600 00	5,084 10	20,684 10		
3884	5	Erie	Joseph L. Rusing	50	75 00	20 53	95 53		
3890 and 4542	5	Erie	John C. Nichols	50	125 00	24 95	149 95		
3006	5	Erie	Samuel G. Prentiss and Ralph D. Willoughby	50	750 00	243 63	993 63		
H-179	5	Erie	Charles Smith	50	65 00	3 77	68 77		
4644	5	Erie	Daniel and Ranson Rood ($317.47); John Murphy ($150)	50	400 00	67 47	467 47		

2854	5	Erie	John Rybicki	50	1,700 00	590 38	2,290 38		
H-175	5	Erie	Minnie Bousfield	50	100 00	13 92	113 92		
H-176	5	Erie	John C. and Minnie Bousfield	50	150 00	20 88	170 88		
4342	5	Erie	Charles McMaster	50	50 00	8 87	58 87		
H-161	5	Erie	Wm. I. Farrell, receiver of the property of D. Grant Haskell	50	40 00	8 03	48 03		
4067	5	Erie	Kate Cameron	50	25 00	6 79	31 79		
H-124	5	Erie	Henry C. Ballou	50	250 00	61 79	311 79	25,567 97	
3929	5	Erie	Grace S. A. and Agnes M. Morgan	51	2,750 00	716 83	3,466 83		
3809 (one-sixth interest)	5	Erie	Citizens Trust Company, Uitca	51	544 72	49 85	594 57		
3928	5	Erie	John C. F. and Hattie M. Bacon	51	10 00	2 83	12 83	4,074 23	41,781 82
4399	6	Erie	Solomon Young	12	300 00	56 70	356 70		
217	6	Erie	Elizabeth Tremain	12	100 00	48 53	148 53		
4402	6	Erie	Herbert F. and Florence T. Poole	12	140 00	29 96	169 96		
4471	6	Erie	John Wright	12	500 00	107 00	607 00	1,282 19	
3882	6	Erie	Merritt Maltby	22	90 00	28 26	118 26	118 26	
1008	6	Erie	Joseph B. Martingale	55	2,400 00	1,113 20	3,513 20	3,513 20	4,913 65
4244	7	Erie	David S. and Fred D. Follett	22-A	100 00	24 22	124 22	124 22	
2297-B	7	Erie	Eugene M. Travis, Comptroller, as custodian of United States Deposit Fund	46	242 40	89 23	331 63		
2300	7	Erie	Jennie O'Neil ($69.79); U. S. Title Guaranty Company and Hugo Hirsch ($7.75)	46	55 00	22 54	77 54	409 17	533 39
1530	8	Erie	Maude P. Chalker	47	125 00	55 60	180 60	180 60	
3550	8	Erie	J. G. Codde	48	450 00	131 78	581 78		
4520	8	Erie	County of Wayne	48	218 00	39 10	257 10		
3498	8	Erie	Geo. H. Meatler, as executor of Nicholas and Barbara Meatler, both deceased	48	850 00	270 16	1,120 16		
H-135 and 2986	8	Erie	George W. and Frances Mileage	48	3,450 00	1,134 45	4,584 45		
3553	8	Erie	Sebastian Weber	48	160 00	55 09	215 09	6,758 58	
2392 and 3055	8	Erie	J. Harry and George B. Lent, as sole surviving executors of John H. Lent, deceased	49	350 00	121 47	471 47		
2607	8	Erie	Elizabeth J. Durfee	49	950 00	354 19	1,304 19	1,775 66	
3403	8	Erie	Emor E. Burleigh ($1,994.61); Barnum & Wells, 10 % ($221.62)	76	1,700 00	516 23	2,216 23		
4293 and 4585	8	Erie	Fred L. Burgett	76	2,550 00	455 62	3,005 62		
4295 and 4567	8	Erie	Katherine and Charles Morsheimer	76	2,650 00	502 47	3,152 47		
4457	8	Erie	Irving E. Filkins	76	78 00	16 89	94 89	8,469 21	
3476	8	Erie	Cullen R. Cobb	77	650 00	192 18	842 18		
2951	8	Erie	Mary Belle Reeves	77	175 00	56 00	231 00		
2949	8	Erie	Frank E. Conover, as attorney in fact for David V., Anna S. Jackway, Eno A. Currie, Ernest E., Bessie E., I. Stanley Drake, Nellie Drake, Rosa O. Barber, Mona L. Sowle, Gouverneur Drake, Mabel Jackway Boleyn, Irving W. Jackway, Theodore Francis, Karen and E. Anderson Drake	77	316 20	109 09	425 29		

STATEMENT SHOWING EXPENDITURES UNDER AGREEMENT WITH SPECIAL EXAMINER AND APPRAISER—(*Con.*)

Map numbers.	Section.	Canal.	NAME	Contract number.	Amount.	Interest.	Total.	Total contract.	Total section.
3159 and 4115	8	Erie	Rachel and Minnie B. Sedgwick	77	$200 00	$62 80	$262 80		
3114	8	Erie	John Rolland	77	400 00	135 67	535 67		
3938	8	Erie	William F. Garlock	77	50 00	14 43	64 43		
3477	8	Erie	Hannah Hennessey, as special guardian of Edward W. Hennessey, an infant	77	9 22	3 23	12 45		
3477	8	Erie	Bertha McCrea, Anna Wagar, Mary Burns, William and Kate Hennessey, Hannah Hennessey, individually and as administrator of Kenyon Hennessey	77	365 78	127 27	493 05	$2,866 87	$20,050 92
2188	9	Erie	Western New York and Pensylvania Railway Company	21	59,700 17		59,700 17	59,700 17	
5067	9	Erie	Western New York and Pennsylvania Railway Company agreement $101,495.00 Less $42,969.00 15,557.00 58,526.00	21-A	42,969 00		42,969 00	42,969 00	
1945-B	9	Erie	Erie Railroad Company	23	190,032 72		190,032 72		
1946-B	9	Erie	The Lehigh Valley Railroad Company	23	167,197 37		167,197 37	357,230 09	
4171	9	Erie	Nichoias and Charles Casarietti	63	40 00	9 43	49 43		
2718	9	Erie	M. Para Woolsey	63	75 00	29 54	104 54	153 97	460,053 23
1942	10	Erie	Eli Walters	9	200 00	78 30	278 30	278 30	
1235, 1771 and 1861	10	Erie	International Railway Company	40	1,444 49	610 79	2,055 28		
4099 and H-115	10	Erie	D. T. McCarthy & Son	40	110 00	26 93	136 93	2,192 21	
4212	10	Erie	Judson N. Wilson	62	40 00	8 75	48 75		
2811	10	Erie	Homer E. Sprague	62	300 00	97 80	397 80		
2779	10	Erie	Joseph and Filomena Amorose	62	50 00	17 53	67 53		
2693 and 4748	10	Erie	Mary L. and Betty Lewis	62	400 00	58 20	458 20		
3699	10	Erie	George W. Raynell	62	125 00	38 88	163 88		
3794	10	Erie	George W. Batt	62	300 00	91 90	391 90		
3668	10	Erie	Alfred W. Woods and George A. Sprague	62	75 00	24 66	99 66	1,627 72	
1599	10	Erie	Nora McArthur	64	150 00	63 75	213 75		
1039	10	Erie	Sarah H. Thatcher	64	100 00	44 63	144 63		
1602-A	10	Erie	Frank V. E. Bardol	64	500 00	224 50	724 50	1,082 88	

4853	10	Erie	Solomon T. House, Ward Reynolds and John E. Horan, as executors, etc., of Hiram Reynolds, deceased	65	150 00	16 42	166 42		
4531 and 4610	10	Erie	Antonia Nowak	65	700 00	132 65	832 65		
4852	10	Erie	James Pike	65	125 00	17 59	142 59	1,141 66	
3628	10	Erie	Fred M. Kill	66	15 00	4 56	19 56		
4107	10	Erie	Fred M. Kill	66	35 00	8 86	43 86		
5081	10	Erie	Frank L. Young	66	525 00	25 12	550 12	613 54	
2625 (part interest), 2627, 2628 (part interest), 2630 and 4042-A	10	Erie	Rosena Fanck	67	4,750 00	1,289 17	6,039 17		
2625 and 2628 (one-sixth interest)	10	Erie	Danford J. and Julia B. Penfold	67	25 00	10 01	35 01	6,074 18	
5057	10	Erie	Louis E. and Thomas H. Huston	106	100 00	5 96	105 96	105 96	13,116 45
1427 and 1431	11	Erie	Martin Wollenburg	19	235 60	99 78	335 38		
H-9 and 1341	11	Erie	Elizabeth Herman, Catherine Bayer, Sophia Schnell and Mary C. Bush	19	750 00	337 10	1,087 10		
3684-A	11	Erie	Susie E. Pryor, individually and as administratrix of estate of Frank H. Pryor, deceased	19	600 00	185 50	785 50		
1663 and H-50	11	Erie	Wilhelmina Klinginschmidt, as special guardian of Alma Klinginschmidt ($221.20); Wilhelmina Klinginschmidt ($354.42)	19	400 00	175 62	575 62	2,783 60	
5230	11	Erie	New York Central Railroad Company: Railroad bascule lift bridge. $431,717.90; Highway bridge 64,640.00 = $496,357.90; Less: Deducted for lands $1,677.50; 3% interest on advanced payments 14,840.40 = 16,517.90	83	479,840 00		479,840 00	479,840 00	482,623 60
Total Erie					$1,069,793 52	$35,420 26	$1,105,213 78	$1,105,213 78	$1,105,213 78
4395	1	Champlain.	Nellie A. Houlihan	70-A	$3,600 00	$684 00	$4,284 00		
4503	1	Champlain.	Herman and Anna Weber	70-A	1,980 00	356 40	2,336 40	$6,620 40	
5128	1	Champlain.	Margaret Mooney	71-A	250 00	9 33	259 33	259 33	
5120	1	Champlain.	Jennie M. Walker	73-A	75 00	2 89	77 89	77 89	
4864	1	Champlain.	Mechanicville Improvement Company	126	500 00	64 33	564 33	564 33	$7,521 95
2840-B and 3242	2	Champlain.	Rufus A. Henderson	1	1,675 80	411 73	2,087 53		
3245	2	Champlain.	Ella B. Stewart	1	100 00	21 15	121 15	2,208 68	

STATEMENT SHOWING EXPENDITURES UNDER AGREEMENT WITH SPECIAL EXAMINER AND APPRAISER—(*Con.*)

Map numbers.	Section.	Canal.	NAME.	Contract number.	Amount.	Interest.	Total.	Total contract.	Total section.
145½	2	Champlain.	Jane Ann Linendoll	3	$75 00	$52 12	$127 12	$127 12	
3460	2	Champlain.	Ulysses S. G. and Nellie Smith	27-A	35 00	11 35	46 35	46 35	
5126	2	Champlain.	Jarvis P. O'Brien	27-B	785 25	28 39	813 64		
5125	2	Champlain.	Jarvis P. O'Brien	27-B	833 00	30 12	863 12	1,676 76	
4367	2	Champlain.	Clifford W. and Frances I. Higley	56	100 00	22 68	122 68	122 68	$4,181 59
4773	3	Champlain.	Fred Deo	15	175 00	24 10	199 10		
5174	3	Champlain.	Charlotte Davis Dennis	15	250 00	7 75	257 75		
4309	3	Champlain.	Luther Virgil	15	350 00	109 61	459 61		
4303	3	Champlain.	Stewart H. and Lizzie H. Perry	15	100 00	31 38	131 38		
4771	3	Champlain.	Susan D. Bonar	15	880 00	104 57	984 57		
382 and 3188	3	Champlain.	James H. Parke	15	1,550 00	890 35	2,440 35	4,472 76	
4768	3	Champlain.	Daniel S. Griffin	25	200 00	26 70	226 70		
4299	3	Champlain.	Myron Stark	25	100 00	34 28	134 28		
4300	3	Champlain.	Horace P. Howk	25	50 00	16 84	66 84	427 82	4,900 58
Total Champlain					$13,664 05	$2,940 07	$16,604 12	$16,604 12	$16,604 12
4109		Oswego.	Etta Calkins Ward	37	$350 00	$75 43	$425 43		
4130		Oswego.	Mary Lyons ($61.88); U. S. Title Guaranty Company ($6.87)	37	55 00	13 75	68 75		
4681		Oswego.	Smokeless Powder Club	37	300 00	45 80	345 80		
3782		Oswego.	John Somers	37	200 00	60 50	260 50		
4686		Oswego.	Josephine Parsons	37	200 00	33 17	233 17		
4661		Oswego.	Charles B. and Ethel Jennie Coates	37	150 00	24 98	174 98		
4662		Oswego.	John P. and Mary B. Miller	37	50 00	8 62	58 62		
4664		Oswego.	Trustees of School District No. 17, Town of Granby, Oswego county, N. Y.	37	30 00	4 13	34 13		
4682		Oswego.	Etta Calkins Ward	37	75 00	13 19	88 19	$1,689 57	
4783		Oswego.	Dan and Faustina M. Stewart	39	25 00	2 69	27 69		
4707		Oswego.	Wilson Stewart	39	325 00	44 31	369 31		
4819		Oswego.	Clinton D. Vickery	39	187 86	21 53	209 39		
4784		Oswego.	Thomas C. and Mary A. Lewis	39	50 00	5 77	55 77		
4817		Oswego.	Myron H. and Mina E. Newton	39	97 50	11 29	108 79		
4618		Oswego.	Elizabeth G. Tracey	39	200 00	33 77	233 77		
4724		Oswego.	Almira Bowen	39	50 00	7 47	57 47		
4706		Oswego.	Sidney T. King	39	500 00	75 58	575 58		
5070		Oswego.	Clinton D. Vickery	39	429 75	28 08	457 83		

4617		Oswego	A. Eugene Russ	39	51 50	9 27	60 77		
5078		Oswego	Charles Ware	39	30 00	1 23	31 23		
5136		Oswego	Vaughn C. and Carrie L. Sweet	39	205 36	7 91	213 27		
4814		Oswego	Alice I. Sweet	39	195 00	25 00	220 00		
5083		Oswego	Albert T. Vickery	39	429 21	27 32	456 44		
H-148		Oswego	Florence D. and Frederick W. Palmer	39	200 00	43 70	243 70		
5082		Oswego	Wayne Huntley	39	1,120 00	76 34	1,196 34		
5124 (thirty-nine fortieth interest)		Oswego	John Auringer, by Addison D. Merry, attorney in fact	39	639 15	34 61	673 76		
5089 (part interest)		Oswego	John Auringer, by Addison D. Merry, attorney in fact	39	523 34	37 07	560 41		
5088		Oswego	Charles K. Williams	39	441 81	24 09	465 90		
5069		Oswego	Frank and Jennie E. Burgess	39	799 00	61 94	860 94		
5087		Oswego	Mary and Arthur Kline	39	298 90	22 12	321 02		
5100		Oswego	Laura W. Fralick	39	100 00	6 33	106 33		
5077		Oswego	John F. Baker	39	200 00	7 63	207 63		
5090		Oswego	Otis M. Bigelow, executor of the estate of Payne Bigelow, deceased	39	415 33	26 86	442 19		
4714		Oswego	Asher H. and Nellie G. Dumars	39	75 00	13 35	88 35		
5084		Oswego	Willis P. Gregg	39	766 40	67 32	833 72		
4987		Oswego	John Cassidy	39	150 00	17 23	167 23	9,244 83	
5019		Oswego	Laura W. Fralick	100	25 00	1 87	26 87	26 87	$10,961 27
Total Oswego					$9,940 02	$1,021 25	$10,961 27	$10,961 27	$10,961 27
Total Erie, Champlain and Oswego					$1,093,397 59	$39,381 58	$1,132,779 17	$1,132,779 17	$1,132,779 17

SUMMARY

CANAL.	Section.	Amount.	Interest.	Total.
Erie	1	$1,120 00	$91 94	$1,211 94
Erie	2	36,477 85	11,697 89	48,175 74
Erie	3	9,178 61	2,760 74	11,939 35
Erie	4	19,761 65	1,052 04	20,813 69
Erie	5	31,571 46	10,210 36	41,781 82
Erie	6	3,530 00	1,383 65	4,913 65
Erie	7	397 40	135 99	533 39
Erie	8	15,697 20	4,353 72	20,050 92
Erie	9	460,014 26	38 97	460,053 23
Erie	10	10,219 49	2,896 96	13,116 45
Erie	11	481,825 60	798 00	482,623 60
Total Erie	.....	$1,069,793 52	$35,420 26	$1,105,213 78
Champlain	1	$6,405 00	$1,116 95	$7,521 95
Champlain	2	3,604 05	577 54	4,181 59
Champlain	3	3,655 00	1,245 58	4,900 58
Total Champlain	....	$13,664 05	$2,940 07	$16,604 12
Oswego	....	$9,940 02	$1,021 25	$10,961 27
Total Erie, Champlain and Oswego	....	$1,093,397 59	$39,381 58	$1,132,779 17

STATEMENT SHOWING EXPENDITURES THROUGH JUDGMENTS OF THE COURT OF CLAIMS FOR LANDS APPROPRIATED, AND DAMAGES THERETO, FOR THE CONSTRUCTION OF THE ERIE, CHAMPLAIN AND OSWEGO CANALS, UNDER CHAPTER 147, LAWS OF 1903, FOR THE YEAR ENDED JUNE 30, 1917.

Map numbers.	Section.	Canal.	NAME.	Contract number.	Amount.	Interest.	Total.	Total contract.	Total section.
2065	2	Erie	Jessie E. Lamb	14	$1,974 00	$136 20	$2,110 20		
1992	2	Erie	William and Rosa Uber	14	8,200 96	668 35	8,869 31		
2078	2	Erie	Edgar B. Nichols, assignee of Hulde, Irving and Millard Runkle	14	359 03	1 44	360 47		
2388 and 2545	2	Erie	George H. Smith ($999.70); John E. Winne ($1,048.84)	14	2,042 75	5 79	2,048 54		
2184	2	Erie	Wm. A. and Emma Shurtliff ($76.94); U. S. Title and Indemnity Co. ($8.55)	14	85 19	30	85 49		
2214, 2215, 2219, 2255, 2259, 2260, 2265-B, 2266 and 2270	2	Erie	Samuel A. Danes: Agreement.. $8,065.00 Less costs... 801.00	14	7,264 00	3,108 64	10,372 64		
Temporary	2	Erie	John Ulrich	14	1,300 00	43	1,300 43		
2114	2	Erie	Edgar B. Nichols	14	284 77	95	285 72	$25,432 80	
4029 and 4231	2	Erie	Anna E. and Ada M. Swart	20-D	1,398 54	2 33	1,400 87		
Temporary	2	Erie	John W., Frederick W. and Frank E. Haselo	20-D	200 00	27	200 27		
Temporary	2	Erie	Lizzie Vrooman, administratrix of estate of Watson S. Vrooman, deceased	20-D	150 00	35	150 35	1,751 49	
Temporary	2	Erie	Town of Glenville	129	8,000 00	514 67	8,514 67		
	2	Erie	Town of Glenville costs on appeal of above	129	91 05	30	91 35	8,606 02	$35,790 31
Temporary	3	Erie	Kate M. and Lena A. Nellis	20-B	168 18	5 60	173 78		
Temporary	3	Erie	Nicholas J. Quackenbush	20-B	75 00	25	75 25	249 03	
4037 and 4102	3	Erie	Emma Casler, Philomena, Olive and Lucinda Nellis, and Arvilina McLaughlin	20-C	1,125 30	2 81	1,128 11	1,128 11	
4731 and 4732	3	Erie	John M. and James E. Marshall	20-D	4,719 62	334 32	5,053 94		
4413	3	Erie	Augustus Klock, individually and as executor of estate of Edward C. Klock, deceased; Dora C. Klock and Laura A. Klock	20-D	1,018 24	3 39	1,021 63		

STATEMENT SHOWING EXPENDITURES THROUGH JUDGMENTS OF COURT OF CLAIMS—(*Continued*).

Map numbers.	Section.	Canal.	NAME	Contract number.	Amount.	Interest.	Total.	Total contract.	Total section.
4239 and 4240	3	Erie	W. Schenck Martin, Sarah G., Rachel S. and Jerry B. Martin	20-D	$2,242 27	$6 73	$2,249 00		
3331	3	Erie	Frank Medici	20-D	182 55	70	183 25		
Temporary	3	Erie	Charles Wittermeier	20-D	175 00	40	175 40		
Temporary	3	Erie	Charles Wittermeier	20-D	300 00	70	300 70		
Temporary	3	Erie	Charles Wittermeier	20-D	100 00	23	100 23		
Temporary	3	Erie	Henry Lohmeyer	20-D	212 50	50	213 00		
Temporary	3	Erie	Henry Lohmeyer	20-D	75 00	25	75 25		
Temporary	3	Erie	Nicholas J. Quackenbush	20-D	75 00	18	75 18		
Temporary	3	Erie	Washburn H. Shults	20-D	100 00	33	100 33		
Temporary	3	Erie	Christian Auspelmeyer	20-D	500 00	1 17	501 17		
4787 and 4796	3	Erie	Cnristian Auspelmeyer	20-D	2,223 66	268 69	2,492 35		
4734	3	Erie	John G. DeGraff	20-D	1,215 95	4 86	1,220 81	$13,762 24	$15,139 38
4704, 4758 and 4786	4	Erie	Edwin P. Smith	20-D	2,187 50	5 47	2,192 97	2,192 97	
1738	4	Erie	Mary A. Davis	29	142 80	38	143 18		
1489	4	Erie	Byron Rice	29	179 69	63	180 32		
1738 and 3298	4	Erie	William Morrison	29	948 56	3 32	951 88		
Temporary	4	Erie	Howard, Emily, Marion and Helen Burch	29	700 00	1 28	701 28	1,976 66	
3249 and 3251	4	Erie	The Ministers, Elders and Deacons of the Reformed Protestant Dutch Church of German Flats in the county of Herkimer	30	2,604 37	185 78	2,790 15		
3576	4	Erie	Rachel Paschke	30	1,314 33	7 00	1,321 33		
Temporary	4	Erie	Cesaro Sgro	30	250 00	1 08	251 08		
3249 and 3251	4	Erie	Cesaro Sgro (additional interest on above)	30		48 92	48 92		
4633	4	Erie	Clarence A. McCreary	30	7,099 50	11 83	7,111 33		
3354	4	Erie	Martha Lepper, administrator of estate of Darius B. Lepper, deceased	30	186 80	18 87	205 67		
3574	4	Erie	David H., Louisa L., Loomis, Mary and Elizabeth Burrell and David H. Burrell, Jr	30	128 21	43	128 64	11,857 12	
Temporary	4	Erie	Addie Christy	31	686 35	2 29	688 64		
928 and 928-C	4	Erie	Adirondack Woolen Co	31	65,130 00	151 97	65,281 97		
2173	4	Erie	James and Katherine Reddy and Lillian Hurley	31	7,014 85	23 38	7,038 23		
Temporary	4	Erie	Michael J. Creedon, as administrator of estate of John M. Creedon, deceased, and Bridget Creedon, wife of John M. Creedon	31	390 70	1 30	392 00		

1480	4	Erie	City of Little Falls	31	6,171 98	623 36	6,795 34		
1479	4	Erie	Julia May	31	1,222 05	137 27	1,359 32		
953-A and 954-A	4	Erie	Patrick and Bridget Hallinan, as administrators, etc., of estate of James Hallinan, deceased	31	2,046 10	89 34	2,135 44	83,690 94	99,717 69
Temporary	5	Erie	George C. and Lucretia Kilts	4	1,300 00	3 03	1,303 03		
Temporary	5	Erie	Elvira W. Warner, as executor of estate of Wm. W. Warner, deceased	4	500 00	1 83	501 83		
Temporary	5	Erie	Elvira W. Warner	4	200 00	73	200 73		
Temporary	5	Erie	Arthur G. Newey	4	225 00	82	225 82		
Temporary	5	Erie	Arthur G. Newey	4	50 00	18	50 18	2,281 59	
1853	5	Erie	Alfred M. Weaver and Carrie J. Thomas, individually and as administrator, etc., of Margaret Weaver, deceased, and Lucy Weaver	42	4,541 21	18 16	4,559 37		
3611	5	Erie	Doyle Brick Company	42	1,329 17	1 77	1,330 94	5,890 31	
4374	5	Erie	Carrie J. Thomas and Alfred M. Weaver	42-A	581 65	1 94	583 59		
4370	5	Erie	Ida S., Wm. H. S. and Wilet S. Northrup	42-A	474 35	2 76	477 11		
4372	5	Erie	Mary A. Smith	42-A	189 70	47	190 17	1,250 87	
2494	5	Erie	Mary A. Dunning and Edith B. Hyde	43	482 57	1 21	483 78		
2237	5	Erie	Mary E. Tanner Whitten, individually and as executrix of Jennie P. Tanner, deceased, and John B. Whitten, executor of Jennie P. Tanner, deceased	43	4,793 18	10 38	4,803 56		
2902, superseding 2616	5	Erie	Harriet, Elisha M. and Henry C. Abbe, as executors of William E. Abbe, deceased, and George H. Abbe	43	2,698 83	9 00	2,707 83		
2480 and 2683	5	Erie	Stoddard M., Eugenie, Edward L., Harold B. and John H. Stevens by Stoddard M. Stevens, their attorney in fact	43	3,943 53	15 12	3,958 65		
4445	5	Erie	George W. Kilbourne	43	2,208 60	2 94	2,211 54		
4444	5	Erie	William E. Hurlburt	43	12,451 50	29 05	12,480 55		
2421, 3569 and 3915	5	Erie	Edwin B. and Herbert M. Smith	43	2,400 38	81 86	2,482 24	29,128 15	
2282	5	Erie	George Eisinger	44	68 46	12	68 58		
Temporary	5	Erie	Orley C. and Lottie E. Tuttle	44	7,784 40	25 95	7,810 35		
2277, 2283, 3730 and 3894	5	Erie	Fred G. and Lewis H. Rathbun	44	2,776 00	24 52	2,800 52		
2084-A and 2772-A	5	Erie	Harrison E. Fitch, by Fred H. Merry, administrator	44	422 41	1 48	423 89	11,103 34	
3868	5	Erie	Mary A. Curtis, Celia M. Dicher, Caroline, Christina, Emma and Anna Fisher	50	665 87	1 89	667 76		
3889	5	Erie	William T. Finch	50	125 63	40	126 03		
3003	5	Erie	Henry J. Cookingham	50	15,083 74	341 90	15,425 64		
3522	5	Erie	Lewis E. Jones	50	307 06	1 02	308 08		
213 and 3002-A	5	Erie	Hinkley Fibre Company and Citizens Trust Company, Utica, as trustee	50	175,000 00	87 50	175,087 50		
3599	5	Erie	William T. Finch and David R. Jones	50	619 56	45 74	665 30		

STATEMENT SHOWING EXPENDITURES THROUGH JUDGMENTS OF COURT OF CLAIMS—(*Continued*).

Map numbers.	Section.	Canal.	NAME.	Contract number.	Amount.	Interest.	Total.	Total contract.	Total section.
4545	5	Erie	Rudolph and Maggie Luke	50	$2,243 82	$5 61	$2,249 43		
3863 and 4124	5	Erie	Jerome A. and Mary Sweezy	50	3,455 81	19 59	3,475 40		
4544	5	Erie	John G. and Alice L. Allen	50	2,978 59	9 93	2,988 52		
H-123, H-127, H-165 and H-166	5	Erie	Henry J. Cookingham	50	160 63	59	161 22		
3546	5	Erie	George, Coonradt, Grotus H. and L. J. Reising and Rhoda R. Stevens	50	224 33	78	225 11		
3859	5	Erie	Frank J. Fisher	50	5,142 88	17 14	5,160 02		
3521	5	Erie	Charles M. Thomas	50	904 97	3 01	907 98		
Temporary	5	Erie	Henry C. Ballou	50	100 00	20	100 20		
3888	5	Erie	William A. Light	50	230 20	58	230 78		
Temporary	5	Erie	Hinckley and Grant Telephone Company	50	331 55	1 10	332 65		
4543	5	Erie	George Windheim and Ralph D. Willoughby	50	2,307 47	6 92	2,314 39		
4125	5	Erie	George W. Fretts	50	1,150 05	7 86	1,157 91		
2899	5	Erie	John Harvey	50	6,298 13	20 99	6,319 12		
4122	5	Erie	James W. Moon	50	1,182 87	3 15	1,186 02	$219,089 06	
3822 and 3947-A	5	Erie	James Griffin ($1,616.07) and Martin and Jones ($253.26)	51	1,864 66	4 67	1,869 33		
3809 and 4207	5	Erie	Harriet E. Wauful	51	182 18	17 99	200 17		
3761-A and 4685	5	Erie	Candace Delavan	51	699 42	2 80	702 22		
5004	5	Erie	Estella Wilson	51	113 30	34	113 64		
3980 and 4219	5	Erie	S. Maria Morgan	51	658 00	1 97	659 97	3,545 33	$272,288 65
Temporary	6	Erie	Hattie A. Porter and Elma M. Jarvis	12	200 00	1 07	201 07		
3777	6	Erie	Frank B. Stickles	12	230 32	88	231 20		
216-A and 5127	6	Erie	Harriet I. Oberlander	12	615 03	1 13	616 16		
893	6	Erie	Zada and Henry F. Holly	12	306 27	1 07	307 34	1,355 77	
Temporary	6	Erie	John A. Coble	45	1,368 00	123 12	1,491 12		
Temporary	6	Erie	John A. Coble (costs on appeal on above)	45	82 00	2 04	84 04		
Temporary	6	Erie	Baldwinsville Light and Heat Company	45	624 58	1 66	626 24		
792	6	Erie	The Syracuse and Baldwinsville Railway Company	45	27,500 25	100 83	27,601 08		
Temporary	6	Erie	Frederick and Nellie Williams	45	10 00	03	10 03		
Temporary	6	Erie	Almon Harrington, as committee, etc., of Louise Larkin, an incompetent person	45	30 00	08	30 08		
Temporary	6	Erie	Willis Cornell	45	77 50	20	77 70		
Temporary	6	Erie	John Amidon	45	50 00	13	50 13		

Temporary	6	Erie	Charles and Laura Naylor	45	100 00	25	100 25			
Temporary	6	Erie	John A. Klotz	45	130 00	33	130 33			
Temporary	6	Erie	Chauncey Gillette	45	20 00	05	20 05			
Temporary	6	Erie	Arthur M. Johnson	45	262 00	66	262 66			
Temporary	6	Erie	Rollin H. Lucus	45	40 00	10	40 10			
Temporary	6	Erie	Herman Maltby	45	32 50	08	32 58			
Temporary	6	Erie	Lewis Rouse	45	40 00	10	40 10			
Temporary	6	Erie	James Murray	45	125 00	31	125 31			
Temporary	6	Erie	Louise Sammucci, an infant, by Raolo Sammucci, her guardian ad litem	45	250 00	1 04	251 04			
Temporary	6	Erie	Gertrude Lewis	45	175 00	58	175 58			
Temporary	6	Erie	Lemuel Tappan	45	20 00	07	20 07			
Temporary	6	Erie	Alma Miller	45	50 00	17	50 17			
818	6	Erie	Jacob C. and Nora Kenyon	45	1,210 27	4 44	1,214 71			
818 (leasehold interest)	6	Erie	Carl Lager	45	150 00	55	150 55			
781	6	Erie	Calvin A. Brooks and William H. Tappan, as administrators of estate of Elmer E. Brooks, deceased	45	303 97	1 22	305 19			
Temporary	6	Erie	Isaiah Harrington	45	35 00	10	35 10	32,924 21	34,279 98	
4504	7	Erie	Central City Trust Company, Syracuse, assignee of Frank Fowler	12	241 30	1 12	242 42			
3975	7	Erie	Elinor Nesbit and Atchison Maltby	12	511 90	2 30	514 20			
4902	7	Erie	Frederick D. and Bertha M. Hosmer	12	257 67	52	258 19			
4400	7	Erie	Jennie Morgan Bradley	12	1,431 90	2 86	1,434 76	2,449 57		
2963	7	Erie	Carrie D. Wybron, individually and as executrix of estate of Catherine Haskins, deceased	22	1,086 57	4 16	1,090 73	1,090 73		
4243	7	Erie	Frank B. Stickles	22-A	124 50	48	124 98	124 98	3,665 28	
1447 and 1447-A	8	Erie	Jennie Westbrook, Andrew S., Evangeline, Willis S. and Nellie L. Mead ($1,062.45); Emor E. Burleigh, County Treasurer of Wayne county ($1,116.28)	47	2,175 10	3 63	2,178 73			
1527	8	Erie	Mary Whalen, Johanna Hutchinson, Ella, Sarah and Alice Fee, Theresa Kreuger and Mary Fee, individually and as executors of George Fee, deceased	47	995 63	4 32	999 95			
1688	8	Erie	Carrie L. Bastian, as administrator, etc., of estate of Edward P. Bastian, deceased	47	3,338 61	11 13	3,349 74			
1301	8	Erie	Carrie L. Bastian, as administrator, etc., of estate of Edward P. Bastian, deceased	47	3,437 46	11 46	3,448 92			
3111	8	Erie	Wayne Telephone Company	47	See Cont. 77					
3259	8	Erie	Charles and Caroline Krusmark	47	814 62	2 04	816 66			
3261	8	Erie	Salmon River Power Company	47	101,534 58	33 84	101,568 42			
Temporary	8	Erie	Thomas and Matthew Fischette	47	450 00	90	450 90	112,813 32		
Temporary	8	Erie	Franklin H. Miller	48	282 60	71	283 31			
2977 and 4257	8	Erie	Wayne Telephone Company	48	See Cont. 77					
2985	8	Erie	Franklin H. Miller	48	560 32	2 61	562 93	846 24		

STATEMENT SHOWING EXPENDITURES THROUGH JUDGMENTS OF COURT OF CLAIMS—(*Continued*).

Map numbers.	Section.	Canal.	NAME.	Contract number.	Amount.	Interest.	Total.	Total contract.	Total section.
2316	8	Erie	Abram R. Bullis	49	$140 62	$0 47	$141 09		
2194	8	Erie	Maria Fogarty	49	556 77	19 68	576 45		
2195	8	Erie	Elmer Marty	49	327 19	75	327 94		
2320	8	Erie	Margaret Hughes	49	178 92	41	179 33	$1,224 81	
2450 and 2451	8	Erie	Wayne Telephone Company	49	See Cont. 77				
3305, 3829, 3303-A, 3827 and 3828	8	Erie	Wayne Telephone Company	76	See Cont. 77				
Temporary	8	Erie	Frederick J. Herman	76	167 42	56	167 98		
Temporary	8	Erie	Peter Kuent	76	400 00	1 33	401 33		
Temporary	8	Erie	Peter Kuent (additional)	76		6 87	6 87		
3408-A	8	Erie	Angela Ursano	76	3,671 00	8 57	3,679 57		
4328 and 4568	8	Erie	Frances L. Barnett	76	3,536 90	5 30	3,542 20		
3071	8	Erie	Thomas R. and Rebecca Loomis: agreement, $6,490.00; maps, $1.50	76	6,491 50	2,128 72	8,620 22		
3406-A	8	Erie	Domenico Ursano and Joseph Gilbert, as assignee of Mary Foderale	76	1,843 54	3 07	1,846 61		
3409	8	Erie	Thomas H. and Nora Bostwick	76	5,262 67	35 08	5,297 75		
4292 and 4564	8	Erie	Frederick W. and Sarah E. Lamb	76	3,058 25	6 12	3,064 37		
3380	8	Erie	Charles W. Stewart	76	4,809 66	13 63	4,823 29		
Temporary	8	Erie	John Pulver, individually and as administrator of Carrie Pulver, and M. J. Baylard, as administrator of Carrie Pulver	76	100 00	33	100 33		
3124	8	Erie	Susie Griffin	76	2,009 50	8 04	2,017 54		
Temporary	8	Erie	Edward Austin	76	25 00	05	25 05		
Temporary	8	Erie	Isaac Havert	76	30 00	06	30 06		
Temporary	8	Erie	Peter Kuent	76	125 00	23	125 23		
Temporary	8	Erie	John Menzner	76	90 00	17	90 17		
Temporary	8	Erie	Frederick Weiner	76	50 00	09	50 09		
Temporary	8	Erie	Conrad E. Lindstrom	76	250 00	67	250 67		
Temporary	8	Erie	Walter Patrick	76	35 00	09	35 09		
Temporary	8	Erie	Frank R. Parker	76	110 00	29	110 29		
Temporary	8	Erie	Arthur Hinckley	76	20 00	07	20 07	34,304 78	
3033	8	Erie	William J. Smoulton	77	67 30	21	67 51		
3116	8	Erie	Catherine and Arlitta Beal	77	502 57	92	503 49		
3116	8	Erie	Catherine and Arlitta Beal (additional)	77		24 00	24 00		
2938	8	Erie	John R. and Irene Clifford	77	906 90	2 27	909 17		
2927	8	Erie	Mary Etta Page	77	690 10	1 38	691 48		

2947	8	Erie	Thomas Jones	77	279 18	65	279 83	2,475 48		
3111, 4257, 2977, 2450, 2451, 3305, 3829, 2827, 3828, 3303-A, 2921-B, 2923-A, 2924-A, 3038, 3310, 3267, 3312 and 3421	8	Erie	Wayne Telephone Company	47 48 49 76 77	10,563 65	29 93	10,593 58	10,593 58	162,258 21	
2205	9	Erie	Charles M. and Henry T. Williams	21	17,994 79	39 00	18,033 79	18,033 79		
1866	9	Erie	Clara B. Husband, John Warrant and Augusta W. Castleman, Josephine E. Northway; Charles H., Birdie, Julia E. and Eliza E. Boughton, Flora A. Colebrook, Paul M. and Jacob Howe	23	31,394 81	136 04	31,530 85	31,530 85		
3262	9	Erie	John A. and Clara Loebeck	60	248 89	23 13	272 02			
1297	9	Erie	Thomas J. Turney	60	1,570 65	5 23	1,575 88			
2033	9	Erie	Buffalo, Lockport and Rochester Railway Company	60	164 29	18 81	183 10			
3896	9	Erie	Elizabeth M. Sheehan	60	658 25	88	659 13			
2032	9	Erie	Pettengill-Foster Company	60	944 01	113 28	1,057 29			
1367	9	Erie	Cortlandt F. and Cora A. Fowler, as executors of estate of Vincent Fowler, deceased	60	667 87	2 45	670 32			
1697	9	Erie	Francis and Etta Howard	60	236 19	26 95	263 14			
1366	9	Erie	Thomas J. Turney	60	523 99	1 83	525 82	5,206 70		
Temporary	9	Erie	Susie M. Marsh	61	60 00	11	60 11			
Temporary	9	Erie	James Fagan and James C. Welch	61	66 00	22	66 22			
Temporary	9	Erie	James Fagan, as administrator of estate of John Fagan, deceased	61	50 00	17	50 17			
Temporary	9	Erie	William J. Klafehn	61	75 00	25	75 25			
Temporary	9	Erie	William E. Stafford	61	120 00	40	120 40			
1219 and 2011	9	Erie	John B. Crippen	61	409 16	24 95	434 11			
Temporary	9	Erie	Carrie E. Chase, as administrator of estate of Roswell I. Chase, deceased	61	100 00	33	100 33			
Temporary	9	Erie	Robert King	61	100 00	33	100 33			
Temporary	9	Erie	Mary Ohleh	61	125 00	42	125 42			
Temporary	9	Erie	Mary Donnelly	61	100 00	20	100 20			
Temporary	9	Erie	Mellon N. Wright	61	100 00	20	100 20			
1510	9	Erie	Bridget Ann Bulger	61	93 64	16	93 80			
1221	9	Erie	John B. Crippen	61	36 13	14	36 27			
1373	9	Erie	Mary Ohleh	61	361 25	1 38	362 63			
1222	9	Erie	Mary A. Madden	61	95 95	21	96 16			
1267	9	Erie	Harry F., James N., Frances L. and Adelbert E. Brown, as executors of Mary Brown, deceased; Ida L. and Delbert E. Brown	61	146 78	29	147 07			
1372 and 3735	9	Erie	Gifford Morgan	61	563 94	65	564 59			

STATEMENT SHOWING EXPENDITURES THROUGH JUDGMENTS OF COURT OF CLAIMS—(*Continued*).

Map numbers.	Section.	Canal.	NAME	Contract number.	Amount.	Interest.	Total.	Total contract.	Total section.
2031	9	Erie	James Casey, individually and as administrator of Mary Casey; Margaret and Alice S. Casey	61	$161 35	$0 85	$162 20		
			John Lorbeck	61	100 00	22	100 22		
Temporary	9	Erie	James C. Welch	61	1,676 83	2 23	1,679 06		
1515 and 1651	9	Erie	John, James and Martin Lorbeck and Mary Ohleh	61	148 93	48	149 41		
1477	9	Erie	John S. Owens	61	111 66	31	111 97		
1518	9	Erie	Arthur Tooley, Morton Minot and Dean G. Crippen	61	663 51	1 88	665 39		
4614	9	Erie	Edward D. Toal and Flora A. Bennett	61	50 00	10	50 10		
Temporary	9	Erie	James Fagan, as administrator of estate of John Fagan, deceased	61	50 00	10	50 10	$5,601 71	
Temporary			J. Adam Kreag	63	538 72	40 76	579 48		
2593	9	Erie	J. Adam Kreag	63	60 77	25	61 02		
4492	9	Erie	Bridget Grievson	63	570 25	95	571 20		
4753	9	Erie	Charles J. and Nicholas Casaretti	63	447 70	75	448 45		
4909-A	9	Erie	Nicholas Casaretti	63	1,713 22	3 43	1,716 65		
4804	9	Erie	Nicholas Casaretti	63	113 27	23	113 50		
4912	9	Erie	Charles and Nicholas Casaretti	63	80 92	28	81 20		
5072	9	Erie	Rochester Sand Company	63	3,610 58	14 44	3,625 02		
3067	9	Erie	Philip C. and Lucy A. Rand, as executors, etc., of Stella A. Rand	63	3,704 50	12 35	3,716 85		
4511	9	Erie	J. Adam Kreag, individually and as administrator of estate of Mary Kreag, deceased; Julia Van Ness, George B., Mary and Anna Kreag	63	916 61	3 97	920 58	11,833 95	
2594	9	Erie	George Leister and Catherine Leister, individually and as assignees of Casper J., Frank, Mary and Julius Leister; Clara Briggs, Margaret Cunningham and Anna Owens	105	1,101 83	3 48	1,105 31	1,105 31	
4905	9	Erie	Fred H. Grell	106	1,000 00	3 00	1,003 00	1,003 00	$74,315 31
Temporary	9	Erie	Fred F. and Azubah Perry	9	2,839 90	7 10	2,847 00		
830, 870 and 911	10	Erie	George and Mary B. Higgins	9	322 29	56 38	378 67		
869	10	Erie	Abram P. Dean, as executor of estate of Florence O. Dean, deceased	9	455 65	1 52	457 17	3,682 84	
832	10	Erie	Thomas, George W., C. N. and William H. Stanhope and Ida S. Pound	40	858 50	3 73	862 23		
1315 and H-31	10	Erie							

1310	10	Erie	Louis Gipp	40	505 91	2 02	507 93	1,370 16	
3667	10	Erie	Joseph and Yoaina Ciesielaki	62	643 58	4 08	647 66		
3512	10	Erie	Benjamin and Nancy B. Anderson	62	1,195 21	3 98	1,199 19		
3957	10	Erie	Pasquale and Mariagrazia Banaia	62	690 46	2 30	692 76		
3702	10	Erie	M. Ely and Alice R. Beckwith	62	225 42	75	226 17		
4253 and 4598	10	Erie	Julia De Felice, as executrix of Rosco De Felice	62	609 08	2 03	611 11		
3440	10	Erie	Felice and Tresa Passarelli ($889.70); U. S. Title Guaranty Company ($98.86)	62	984 62	3 94	988 56		
3084	10	Erie	Frank Sharping	62	330 83	1 16	331 99		
3776	10	Erie	The Burt Olney Canning Company	62	97 24	34	97 58		
3048	10	Erie	Charles A. Mack	62	1,327 58	4 42	1,332 00		
2897	10	Erie	Richard W. Laycock	62	271 40	58	271 98		
2690	10	Erie	George W. Thomas	62	3,134 87	9 40	3,144 27		
3904	10	Erie	Roselia Keviat Kowski, Mary and Leo Nar Kowski	62	246 30	2 67	248 97		
Temporary	10	Erie	Walker M. Harrington	62	40 00	14	40 14		
3491	10	Erie	Delfino and Assunta Nenni	62	232 99	55	233 54		
3741	10	Erie	Arthur M. and Nellie L. Eddy	62	395 65	1 12	396 77		
3804	10	Erie	New York State National Bank, Albany, in favor of Anna A. Owens et al	62	182 50	20 50	203 00		
4907	10	Erie	Edwin, Frank T., Sumner and Sanford D. Stacy and Florence Wedrick	62	115 07	48	115 55		
2804-A, 4453, 4377 and 4376	10	Erie	Mary, Thomas, Edward and Kate Connor	62	2,882 13	329 03	3,211 16		
3619	10	Erie	Fluhrer, Reed and White, attorneys for W. Crawford Ramsdale et al	62	895 31	3 43	898 74		
3591 and 3593	10	Erie	Teresa, Mary and Domenico Vincelli	62	94 62	10 82	105 44		
2689	10	Erie	Buffalo, Lockport and Rochester Railway Company	62	440 03	53 54	493 57		
2776	10	Erie	Buffalo, Lockport and Rochester Railway Company	62	121 18	14 78	135 96		
3446	10	Erie	Buffalo, Lockport and Rochester Railway Company	62	303 00	36 86	339 86		
3802	10	Erie	Martin and Mary Jedrzejeski	62	200 68	40	201 08		
3933	10	Erie	Clark W. Moore	62	88 32	18	88 50		
3462	10	Erie	Clark W. Moore	62	1,621 30	3 24	1,624 54	17,880 09	
2530	10	Erie	Albany Trust Company, Albany, judgment in favor of John Le Valley	64	2,696 60	184 72	2,881 32		
3344	10	Erie	Harriet E., George E., Olivia, Earl J. and Mabel Gotts, Edna L. Coons, Arthur G., Leo and Clair Waterson	64	198 03	93	198 96		
1046	10	Erie	Simon Reef	64	185 00	65	185 65		
1038	10	Erie	Charles W. and Cora E. Bingham	64	2,408 13	8 03	2,416 16		
1164	10	Erie	George F. Thomson, John J. Mack, as executor of Michael D. Mack, deceased; Johanna Lahey and Patrick J. Fermoile, as administrator of James D. Lahey, deceased	64	139 37	6 39	145 76		
2561	10	Erie	Elsie A. Gould	64	103 92	34	104 26		

STATEMENT SHOWING EXPENDITURES THROUGH JUDGMENTS OF COURT OF CLAIMS—(*Continued*).

Map numbers.	Section.	Canal.	NAME.	Contract number.	Amount.	Interest.	Total.	Total contract.	Total section.
1590	10	Erie	Burt Butler, as administrator of estate of Oscar Butler	64	$272 30	$9 97	$282 27		
3623 and 4552	10	Erie	Sarah M. Kearney and Ann E. Barrett, as executors of Margaret A. Gorman, deceased; Sarah M. Kearney, Ann E. Barrett, Raymond, Margaret and Lee Gorman and Frances Callaghan	64	839 28	4 48	843 76		
1591	10	Erie	Edith M. Taylor	64	1,668 84	10 01	1,678 85		
2838	10	Erie	Eugene L. McCollum and Elijah H. Seaman, assignees of Dora Francis Hoist, individually and as administrators of estate of Charles H. Francis, deceased.	64	2,475 09	297 01	2,772 10		
1435	10	Erie	James H. and Louise Braddock	64	474 37	43 63	518 00	$12,027 09	
4483	10	Erie	John S. Kelly	65	1,134 53	3 22	1,137 75		
Temporary	10	Erie	Village of Medina	65	2,326 71	3 49	2,330 20		
4584	10	Erie	Sarah M. Kearney and Ann E. Barrett, as executors of Margaret A. Gorman, deceased; Sarah M. Kearney, Ann E. Barrett, Charles L., Raymond and Margaret Gorman and Frances Callaghan	65	234 77	1 26	236 03		
4472	10	Erie	Albert L. Sweet	65	1,153 56	3 85	1,157 41		
4654	10	Erie	Johanna O'Donnell	65	2,369 54	2 76	2,372 30	7,233 69	
Temporary	10	Erie	G. Herbert Swick, as committee of the person and property of Theodore E. Van Wagoner, an incompetent person, and Carrie M. Van Wagoner	66	75 00	20	75 20		
Temporary	10	Erie	G. Herbert Swick, as committee of the person and property of Theodore E. Van Wagoner, an incompetent person, and Carrie M. Van Wagoner	66	75 00	20	75 20		
Temporary	10	Erie	Albert M. and Ada B. Minton	66	75 00	25	75 25		
Temporary	10	Erie	Albert M. and Ada B. Minton	66	75 00	25	75 25		
1711	10	Erie	Pearl E. Taylor	66	702 16	2 45	704 61		
1588	10	Erie	George C., Vincey F., Sherman and Bessie F. Silsby	66	179 69	59	180 28		
3630	10	Erie	George C., Vincey F., Sherman and Bessie F. Silsby	66	99 46	33	99 79		
1230, 3629 and 5031	10	Erie	John K. and William C. Silsby	66	898 95	4 64	903 59		
1769	10	Erie	Michael Byrnes	66	1,346 14	2 69	1,348 83	3,538 00	

4152	10	Erie	William H. Upson	67	773 06	1 42	774 48	774 48	$46,506 35
2614	11	Erie	Mary Bare, Katherine Walk and Barbara Walk	19	304 09	66	304 75		
142 and 143	11	Erie	Mary Hartman, Elizabeth Killan, Catherine Bayer, Philip Bayer and George F. Hartman, as committee of the estate of Jacob Bayer, an incompetent person.	19	421 54	1 40	422 94		
549 and 4048-A	11	Erie	George V. Leverett	19	1,778 93	5 93	1,784 86		
3563	11	Erie	William C. Creamer	19	1,439 20	5 99	1,445 19		
Temporary	11	Erie	Jacob Kramer	19	22 00	07	22 07	3,979 81	3,979 81
Total Erie					$736,417 22	$11,523 75	$747,940 97	$747,940 97	$747,940 97
2126-A	1	Champlain.	Stanley M. Stone	71	$2,997 89	$12 00	$3,009 89	$3,009 89	
3454	1	Champlain.	Maria C. Jermain	71	1,984 75	33	1,985 08	1,985 08	$4,994 97
3243	2	Champlain.	Adirondack Farms	1	523 15	78	523 93		
2651-B	2	Champlain.	Albert McMurray	1	2,286 22	23 62	2,309 84		
2834-A	2	Champlain.	Nathaniel Middleton	1	1,427 00	1 66	1,428 66		
4745 and 5071	2	Champlain.	Adelbert J. Griffin	1	578 09	77	578 86	4,841 29	
Temporary	2	Champlain.	Ebber B. and Sarah Sherman	3	358 10	30	358 40	358 40	
Temporary	2	Champlain.	Jarvis P. O'Brien, individually and as assignee of Elmer J. Parker	27-A	1,796 30	2 09	1,798 39		
499	2	Champlain.	Albert and Florence Taylor	27-A	721 70	1 44	723 14	2,521 53	
4259	2	Champlain.	John H. and Patrick A. Sullivan	56	675 53	4 39	679 92	679 92	8,401 14
4774 and 4775	3	Champlain.	John M. and Mary A. Butler	15	1,130 22	2 82	1,133 04		
Temporary	3	Champlain.	Village of Whitehall	15	600 00	2 60	602 60		
4307, 4308-A, 5091 and 5092	3	Champlain.	Alfred N. and Lavona L. Norton	15	1,838 51	3 98	1,842 49		
Temporary	3	Champlain.	Village of Whitehall	15	4,100 00	8 20	4,108 20	7,686 33	
460	3	Champlain.	Isabella Daly	25	3,714 27	282 27	3,996 54		
1094	3	Champlain.	Margaret Ash ($5,354.67); E. Dan Smith, as administrator of George W. L. Smith, deceased ($115.85)	25	4,935 07	535 45	5,470 52		
458	3	Champlain.	Patrick B. Daly, as executor of Patrick J. Daly, deceased; Terrance, Nellie and Mary Daly ($1,802.04); E. Dan Smith, as administrator of George W. L. Smith, deceased ($420.79); Emanuel Powel ($66.55)	25	2,065 92	223 46	2,289 38		
447	3	Champlain.	N. Jerome Miller ($2,210.86); E. Dan Smith, as administrator of George W. L. Smith, deceased ($38.81)	25	2,014 61	235 06	2,249 67		
1093 superseding, Maps 449 and 453	3	Champlain.	Maria Harris ($2,134.15); E. Dan Smith, as administrator of George W. L. Smith, deceased ($81.09)	25	1,974 37	240 87	2,215 24	16,221 35	23,907 68
Total Champlain					$35,721 70	$1,582 09	$37,303 79	$37,303 79	$37,303 79

STATEMENT SHOWING EXPENDITURES THROUGH JUDGMENTS OF COURT OF CLAIMS—(*Continued*).

Map numbers.	Section.	Canal.	NAME	Contract number.	Amount.	Interest.	Total.	Total contract.	Total section.
390	....	Oswego....	George L. Pratt, as sole surviving executor of John W. Pratt, deceased	10	$2,529 33	$40 04	$2,569 37	.....	.....
302 and 583	....	Oswego....	James W. Jackson, as sole surviving executor of Jesse Hoyt, deceased	10	3,284 83	15 88	3,300 71	.....	.....
320	....	Oswego....	George G. Chauncey	10	1,650 92	2 20	1,653 12	$7,523 20	.....
Temporary	....	Oswego....	Lottie Vincent and Mary Brown	10-A	60 00	20	60 20	.....	.....
Temporary	....	Oswego....	Thomas Lansing	10-A	55 00	18	55 18	.....	.....
Temporary	....	Oswego....	Horace E. Wilcox	10-A	40 00	13	40 13	.....	.....
Temporary	....	Oswego....	Elmer E. Bogardus	10-A	40 00	13	40 13	.....	.....
Temporary	....	Oswego....	John F. and Grace W. Baker	10-A	25 00	08	25 08	.....	.....
Temporary	....	Oswego....	Fred A. Wilcox	10-A	45 00	15	45 15	.....	.....
Temporary	....	Oswego....	Albert J. Chubb	10-A	70 00	23	70 23	.....	.....
Temporary	....	Oswego....	Jay B. Dann	10-A	225 00	75	225 75	.....	.....
Temporary	....	Oswego....	Cyrus E. Wilcox	10-A	500 00	1 66	501 66	.....	.....
Temporary	....	Oswego....	Luella Whitcomb	10-A	246 00	82	246 82	.....	.....
Temporary	....	Oswego....	Edmund Lorenzo Beckwith	10-A	50 00	16	50 16	.....	.....
Temporary	....	Oswego....	William Wybron	10-A	75 00	25	75 25	.....	.....
Temporary	....	Oswego....	Newton Johnson	10-A	35 00	12	35 12	.....	.....
Temporary	....	Oswego....	Bernard E. Wilcox	10-A	150 00	50	150 50	.....	.....
Temporary	....	Oswego....	George H. Russell	10-A	30 00	10	30 10	.....	.....
Temporary	....	Oswego....	George W. Russell	10-A	10 00	03	10 03	.....	.....
Temporary	....	Oswego....	Alice Hickey	10-A	125 00	42	125 42	.....	.....
Temporary	....	Oswego....	Margaret Kennedy	10-A	150 00	50	150 50	.....	.....
Temporary	....	Oswego....	William A. Quade	10-A	125 00	42	125 42	.....	.....
Temporary	....	Oswego....	Sidney J. and Lucy H. Kelly	10-A	250 00	83	250 83	.....	.....
Temporary	....	Oswego....	Albert Wooding	10-A	200 00	93	200 93	.....	.....
Temporary	....	Oswego....	Frank and Adelbert Losey and Eldardo Lewis	10-A	40 00	21	40 21	.....	.....
Temporary	....	Oswego....	Elmer Bogardus	10-A	20 00	05	20 05	.....	.....
Temporary	....	Oswego....	Albert J. Chubb	10-A	15 00	04	15 04	.....	.....
Temporary	....	Oswego....	J. B. Dann	10-A	62 50	16	62 66	.....	.....
Temporary	....	Oswego....	Alice Hickey	10-A	62 50	16	62 66	.....	.....
Temporary	....	Oswego....	Sidney J. and Lucy H. Kelly	10-A	125 00	31	125 31	.....	.....
Temporary	....	Oswego....	Frederick B. Paine	10-A	15 00	04	15 04	.....	.....
Temporary	....	Oswego....	Luella Whitcomb	10-A	75 00	19	75 19	.....	.....
Temporary	....	Oswego....	Cyrus C. Wilcox	10-A	125 00	31	125 31	.....	.....
Temporary	....	Oswego....	William Wybron	10-A	20 00	05	20 05	.....	.....

Temporary		Oswego	Horace E. Wilcox	10-A	20 00	05	20 05			
Temporary		Oswego	Charles H. Smith	10-A	37 50	10	37 60			
Temporary		Oswego	Fred A. Wilcox	10-A	10 00	03	10 03			
Temporary		Oswego	Margaret Kennedy	10-A	30 00	10	30 10			
Temporary		Oswego	George H. Hotchkiss	10-A	300 00	1 00	301 00			
Temporary		Oswego	Charles Lanning	10-A	25 00	08	25 08	3,499 97		
687		Oswego	John C. and Emily Tonkin	25	933 20	2 95	936 15	936 15		
4658		Oswego	Charles B. Coats, individually and as administrator of Henry A. Coats, deceased, Lena R., Myrtle G. and Cora B. Coats	37	2,516 45	8 39	2,524 84			
3100, 3104-A and 3573		Oswego	Sarah A. and James Guy Pratt, Florence H. Post and Alice Loomis	37	102,827 28	14,550 05	117,377 33			
3100, 3104-A and 3573		Oswego	Sarah A. and James Guy Pratt, Florence H. Post and Alice Loomis (costs)	37	481 90	1 60	483 50			
3100, 3104-A and 3573		Oswego	Sarah A. and James Guy Pratt, Florence H. Post and Alice Loomis (costs)	37	15 60	02	15 62			
3073		Oswego	Harriet P. Ward, executrix, etc., of estate of Harriet Van Dusen, deceased	37	625 33	69 08	694 41			
3148		Oswego	Conrad J. and Catherine Eckard	37	639 69	71 87	711 56			
Temporary		Oswego	Norman W. and Eunice Adams	37	30 00	11	30 11	121,837 37		
Temporary		Oswego	First National Bank of Fulton, assignee of Ebenezer and George Whipple	39	351 50	1 17	352 67			
4569		Oswego	George Whipple, individually and as attorney in fact for Ebenezer Whipple ($2,189.43); Edward L. Moore, as executor, etc., of Bridget Gibbons, deceased ($923.85)	39	2,863 24	250 04	3,113 28			
4986		Oswego	John T. Dunbar	39	818 38	1 91	820 29			
H-150		Oswego	Sidney J. and Lucy H. Kelly	39	337 83	1 29	339 12			
H-137		Oswego	Sidney J. and Lucy H. Kelly	39	617 42	2 37	619 79			
4616		Oswego	Clinton D. Ash and Smith N. Murgittroyd	39	1,201 00	2 20	1,203 20			
4816		Oswego	Forest L. Hess	39	88 56	25	88 81			
5093		Oswego	William H. and Charles Smith	39	690 03	1 38	691 41			
4275		Oswego	Nathaniel and Arlie Hawthorne	39	131 76	30	132 06			
H-169		Oswego	Arthur J. Kline	39	1,188 33	4 95	1,193 28			
4727		Oswego	George Adams	39	734 97	2 33	737 30	9,291 21		
2373		Oswego	New York State National Bank, Albany, in favor of Fred H. Page	78	1,748 63	193 82	1,942 45			
2372		Oswego	Frances S. La May, individually and as executor of estate of George La May, deceased	78	215 63	65	216 28	2,158 73		
Temporary		Oswego	Louis Henley	80	600 00	1 70	601 70			
Temporary		Oswego	Fred C. McKinley and Florence Booth, as executor and executrix, respectively, of last will of Hayes D. McKinley, deceased	80	144 00	33	144 33			

STATEMENT SHOWING EXPENDITURES THROUGH JUDGMENTS OF COURT OF CLAIMS—(*Concluded*).

Map numbers.	Section.	Canal.	NAME.	Contract number.	Amount.	Interest.	Total.	Total contract.	Total section.
Temporary	....	Oswego	William F. Gross	80	$760 00	$2 03	$762 03	.....	.....
Temporary	....	Oswego	La Rue Sitterly	80	285 00	76	285 76	.....	.....
Temporary	....	Oswego	William Lepinske	80	125 00	48	125 48	.....	.....
Temporary	....	Oswego	John Simone	80	1,500 00	2 00	1,502 00	.....	.....
Temporary	....	Oswego	Christian and Emma Hassler	80	100 00	22	100 22	.....	.....
Temporary	....	Oswego	Fay N. Giddings	80	35 00	08	35 08	$3,556 60	$148,803 23
Total Oswego	....	.....	.....	.....	$133,559 31	$15,243 92	$148,803 23	$148,803 23	$148,803 23
Total Erie, Champlain and Oswego canals	....	.....	.....	.....	$905,698 23	$28,349 76	$934,047 99	$934,047 99	$934,047 99

SUMMARY

CANAL.	Section.	Amount.	Interest.	Total.
Erie	1	.....	.....	.....
Erie	2	$31,350 29	$4,440 02	$35,790 31
Erie	3	14,508 27	631 11	15,139 38
Erie	4	98,403 79	1,313 90	99,717 69
Erie	5	271,451 66	836 99	272,288 65
Erie	6	34,037 69	242 29	34,279 98
Erie	7	3,653 84	11 44	3,665 28
Erie	8	159,887 56	2,370 65	162,258 21
Erie	9	73,827 24	488 07	74,315 31
Erie	10	45,331 12	1,175 23	46,506 35
Erie	11	3,965 76	14 05	3,979 81
Total Erie	....	$736,417 22	$11,523 75	$747,940 97
Champlain	1	$4,982 64	$12 33	$4,994 97
Champlain	2	8,366 09	35 05	8,401 14
Champlain	3	22,372 97	1,534 71	23,907 68
Total Champlain	....	$35,721 70	$1,582 09	$37,303 79
Oswego	....	$133,559 31	$15,243 92	$148,803 23
Total Erie, Champlain and Oswego	....	$905,698 23	$28,349 76	$934,047 99

STATEMENT SHOWING EXPENDITURES UNDER AGREEMENT WITH SPECIAL EXAMINER AND APPRAISER FOR LANDS APPROPRIATED, AND DAMAGES THERETO, FOR THE CONSTRUCTION OF THE CAYUGA AND SENECA BARGE CANAL, UNDER CHAPTER 391, LAWS OF 1909, FOR THE YEAR ENDED JUNE 30, 1917

Map numbers.	NAME.	Contract number	Amount.	Interest.	Total	Total contract.
4499	Martin H. Smith	B	$90 00	$16 38	$106 38	.....
4224	Christina M. Meil	B	450 00	96 98	546 98	.....
4276	John and Mary Tracy	B	75 00	16 21	91 21	.....
3558, 4085, 4086 and 4223	David Crear	B	4,355 75	1,263 10	5,618 85	.....
2967	Robert A. Schuyler, individually and as executor of estate of Rensselaer Schuyler, deceased	B	1,460 70	522 93	1,983 63	.....
4076, as modified by 4076-A and 4076-B	George A. Scofield	B	1,050 00	295 92	1,345 92	.....
4278	Charles H. Meyer	B	100 00	25 30	125 30	.....
4363	George J. Serven	B	50 00	12 54	62 54	$9,880 81
4891	Josiah T. Miller	C	2,800 00	277 20	3,077 20	.....
4880	Samuel S. Gould	C	2,000 00	197 00	2,197 00	.....
4886	Ernest G. Gould ($2,721.60) and Wm. H. Hurley, as Special Guardian of Nelson E. Stevens ($464.05)	C	2,900 00	285 65	3,185 65	.....
5063	Roy V. Yawger	C	5,000 00	237 50	5,237 50	.....
5064	Armanda Durling ($815.38) and Rumsey Pump Co., Ltd ($88.59)	C	850 00	53 97	903 97	.....
4900	Marvin Burroughs	C	2,500 00	330 42	2,830 42	.....
4951	Patrick H. White	C	1,500 00	164 75	1,664 75	19,096 49
4850	Charles F. Hammond	D	15 00	1 80	16 80	.....
4925 and 4919	Louisa Hiller	D	450 00	46 72	496 72	.....
5002	Rosa Digostino ($686.98); Lorenzo Comuso ($311.21) and John S. Gay ($40.00)	D	950 00	88 19	1,038 19	.....
5010	Antonio and Fortunata D'Agostino ($620.70); John S. Gay ($35.00)	D	600 00	55 70	655 70	.....
5154	Charles J. Henry	D	125 00	4 60	129 60	.....
5014	William E. Hammer	D	1,300 00	155 13	1,455 13	.....
4700	George B. Beach	D	136 59	25 10	161 69	3,953 83
4339	Henry D. C. Phelps and Allenia B. Butler	E	50 00	10 49	60 49	60 49
4591	Otis A. Elliott ($702.59) and Frank Johnson ($683.81)	I	1,200 00	186 40	1,386 40	1,386 40
	Totals		$30,008 04	$4,369 98	$34,378 02	$34,378 02

STATEMENT SHOWING EXPENDITURES THROUGH JUDGMENTS OF THE COURT OF CLAIMS FOR LANDS APPROPRIATED, AND DAMAGES THERETO, FOR THE CONSTRUCTION OF THE CAYUGA AND SENECA BARGE CANAL, UNDER CHAPTER 391, LAWS OF 1909, FOR THE YEAR ENDED JUNE 30, 1917

Map numbers.	NAME.	Contract number.	Amount.	Interest.	Total.	Total. contract.
4265	Lillian A. Norcott	B	$399 68	$28 64	$428 32	.....
4271 and 4623	Frederick B. and Lottie M. Christler	B	675 18	2 25	677 43	.....
4974 and 4284	Mary L. Youndt, individually and as administrator of estate of John Youndt, deceased	B	1,027 05	99 44	1,126 49	.....
4266	Aaron B. Lohr	B	122 72	43	123 15	.....
4286	Elizabeth Straughan as administrator of estate of Charles Straughan, deceased	B	86 37	32	86 69	.....
4277	David Harpending	B	172 17	17 98	190 15	.....
4275	Raymond M. Comstock	B	115 28	2 67	117 95	.....
4978	James and Elizabeth E. Tulett	B	1,697 55	5 66	1,703 21	.....
4260	New York State National Bank, Albany, in favor of Weldon G. and Jessie S. Cook	B	1,139 33	127 77	1,267 10	.....
1073	Emma and Ida C. Belles, Mary E. Moyer, Mabel B. and Charles E. Zortman	B	235 93	24 81	260 74	$5,981 23
4877	Mary F. Schuyler and Dennie Schuyler Parrott ($1,546.94); The Seneca Falls Savings Bank ($211.98)	C	1,753 37	5 55	1,758 92	.....
4890	Sabato, Peppina, Amello and Vincenza Ferraro ($1,551.07); Johnson Home for Indigent Females at Seneca Falls ($210.05)	C	1,754 98	6 14	1,761 12	.....
4648	Mary C. Mackin	C	4,537 50	325 95	4,863 45	.....
4888	Anna Russo	C	1,323 45	2 87	1,326 32	.....
4897	John H. and Catherine O'Brien	C	1,273 76	2 34	1,276 10	.....
4874	Michael J. McCarthy	C	1,883 56	2 83	1,886 39	.....
4881	John E. and Ruby M. Langdon ($944.59); William V. R. Demont, executor of estate of Richard Demont, deceased ($387.58)	C	1,329 07	3 10	1,332 17	.....
4889	Herbert J. Feehan	C	1,679 68	2 52	1,682 20	.....
4866, 4867 and 4875	George Sullivan	C	8,297 98	17 98	8,315 96	.....
Temporary	John W. Swaisland	C	211 00	39	211 39	.....
4948	Charles F. and May M. Hammond	C	249 26	83	250 09	.....
Temporary	Village of Seneca Falls	C	2,168 75	7 23	2,175 98	.....
4391	Frederick B. and Anna B. Swaby	C	50 75	07	50 82	.....
4901	Olive H. Nichols, individually and as executrix of John F. Nichols	C	7,378 11	18 45	7,396 56	.....
4899	Fred C. and Laura Fischer	C	7,865 41	14 42	7,879 83	.....

STATEMENT SHOWING EXPENDITURES THROUGH JUDGMENTS OF THE COURT OF CLAIMS—(*Concluded*).

Map numbers.	NAME.	Contract number.	Amount.	Interest.	Total.	Total contract.
4647	Bridget, Julia, James and Edmund McGuire; Mary and Catherine Maguire, infants, by Bridget Maguire, their guardian ad litem ($5,737.02); Adelaide C. Morse ($1,312.55)	C	$7,026 15	$23 42	$7,049 57	.....
4898	Charles W. Gilbert, individually, and as executor and trustee of estate of Sophia Gilbert, deceased; Frances E. Gilbert and Ella A. Yawger	C	2,167 18	7 58	2,174 76	.....
4894	Charles H. and Elizabeth Carter	C	3,316 41	6 08	3,322 49	.....
4651	New York State National Bank to the credit of James McKeon; devisees and wife, if any or successor in interest of John Wortman, deceased; and State of New York; subject also to lien of Hogan, Byrne and Byrne, attorneys for claimants	C	16,201 50	1,903 70	18,105 20	.....
4649	Martha Sharp	C	5,077 50	572 07	5,649 57	.....
4865	Anna E. Lawless	C	4,026 50	7 38	4,033 88	.....
4873, 4883 and 4895	Frank and Jennie Carter	C	6,907 50	10 36	6,917 86	.....
4645	John T. McKeon	C	9,164 57	13 75	9,178 32	$98,598 95
4826	Mary D. Fullmer	D	46 83	12	46 95	.....
4832	Elmer L. and Bessie Kuney	D	229 43	31	229 74	.....
4828-A	Stella Shirley	D	343 15	1 14	344 29	.....
4923	George T. and Bertha L. Hunt	D	112 60	19	112 79	.....
5000	Patrick H. White	D	439 70	73	440 43	.....
4697	Robert A., Mary E. and Judith G. Schuyler	D	1,601 50	161 69	1,763 19	.....
4747 and 4841	Frederick B. and Anna B. Swaby	D	809 41	1 08	810 49	.....
4999	Anna H. and Charles J. Henry	D	782 35	1 30	783 65	.....
4701	William H. and Marion E. Van Cleef	D	418 58	1 05	419 63	.....
5003	George M. Fisher	D	2,234 50	7 08	2,241 58	.....
4916	Deming B. and Harriet H. Bishop	D	344 45	75	345 20	7,537 94
4356-B	Theodore Van Riper	E	868 73	62 69	931 42	.....
4313	Josephine Whartenby, ($4,398.61); Augustus Whartenby ($205.20)	F	4,287 27	316 54	4,603 81	.....
4382	New York State National Bank, Albany, in favor of Harrison H. Thomas	E	2,148 50	241 01	2,389 51	.....
4337	Charles B. and Anna M. Van Riper	E	199 66	22 48	222 14	8,146 88
4358	Augustus H. Williams	H	851 18	2 84	854 02	.....
4359	Etta M. Illston	H	247 07	1 32	248 39	1,102 41
	Totals	.....	$117,280 11	$4,087 30	$121,367 41	$121,367 41

STATEMENT SHOWING EXPENDITURES UNDER AGREEMENT WITH THE SPECIAL EXAMINER AND APPRAISER FOR LANDS APPROPRIATED, AND DAMAGES THERETO, FOR THE CONSTRUCTION OF BARGE CANAL TERMINALS, UNDER CHAPTER 746, LAWS OF 1911, FOR THE YEAR ENDED JUNE 30, 1917

Map number.	NAME.	Contract number.	Amount.	Interest.	Total.	Total contract.
T-12	Mechanicvile Improvement Company	5	$161 02	$38 72	$199 74	.....
T-11	John H. and Catherine S. Ross and Aleda L. Van Schoonhoven	5	407 30	100 33	507 63	$707 37
T-66	Walter L. and George H. Mead	7-A	600 00	129 40	729 40	729 40
T-49	Andrew D. Morgan	11	583 25	108 77	692 02	692 02
T-14	Amalgamated Gum Company	14	9,000 00	2,091 00	11,091 00	11,091 00
T-40	International Railway Company	17	275 00	58 53	333 53	333 53
T-87 (one-half interest)	Ella S. Goble	33	1,000 00	152 17	1,152 17	.....
T-87 (one-half interest)	Thomas C. and J. Lee Goble	33	1,000 00	152 17	1,152 17	2,304 34
T-130	The City of New York	38	92,825 00	.....	92,825 00	92,825 00
T-91	Carrie E. Tefft ($4,404.27); The Pioneer Building, Loan and Savings Association ($4,014.00)	41	7,600 00	818 27	8,418 27	8,418 27
T-101	The New York State National Bank, Albany, in favor of Harlem River Lumber and Wood Working Company	44	87,650 00	11,657 45	99,307 45	.....
T-102	The New York State National Bank, Albany, in favor of John J. Bell	44	260,500 00	34,646 50	295,146 50	.....
T-100, T-101 and T-102	The City of New York	44	1 00	.....	1 00	.....
T-100	Bradley L. and Vashti G. Eaton ..... $126,222.31 Less on account of assessments and taxes when, if proof of payment is submitted, amount to be paid to Bradley L. and Vashti G. Eaton ..... 10,000.00 $116,222.31 The Mutual Life Insurance Company of New York 116,066.44	44	210,500 00	31,788 75	242,288 75	636,743 70
T-108	Mary C. Humphrey	47	4,998 00	299 04	5,297 04	.....
T-109	Marion Miller as special guardian of Winifred M. Miller, an infant	47	1,179 26	89 23	1,268 49	.....
T-109	Marion Miller and Clarence E. Miller, individually and as administrators of estate of John B. Miller, deceased	47	1,670 74	126,42	1,797 16	.....
T-107	The Manufacturers and Traders National Bank of Buffalo	47	4,704 48	421 82	5,126 30	.....
T-110	Norman D. Fish and Frank A. McCoy	47	500 00	42 75	542 75	14,031 74
T-128	Nicholas and Angeline Iorio	51	1,700 00	54 40	1,754 40	.....
T-124	Edward Johnson	51	1,200 00	82 60	1,283 60	.....
T-125	John W. Cooper	51	1,200 00	88 20	1,288 20	.....
T-126	Samuel and Lewis Landauer	51	300 00	22 05	322 05	4,647 25
T-129*	The City of New York*	52	191,900 00	.....	191,900 00	191,900 00
	Totals	.....	$881,455 05	$82,968 57	$964,423 62	$964,423 62

* Agreement made by Canal Board, with the approval of the Governor, with the City of New York as provided by the Terminal Act.

STATEMENT SHOWING EXPENDITURES THROUGH JUDGMENTS OF THE COURT OF CLAIMS FOR LANDS APPROPRIATED, AND DAMAGES THERETO, FOR THE CONSTRUCTION OF BARGE CANAL TERMINALS, UNDER CHAPTER 746, LAWS OF 1911, FOR THE YEAR ENDED JUNE 30, 1917

Map numbers.	NAME.	Contract number.	Amount.	Interest.	Total.	Total contract.
T-31	James Irving Kinne and Mary E. Kinne, individually and as executors, etc., of Aaron Kinne, deceased	7	$214 15	$ 75	$214 90	.....
T-37	Lucy L. and Edgar A. Deforest and Helen D. Harris	7	185 18	74	185 92	400 82
T-32	Stephen Taylor	9	95 97	32	96 29	.....
T-35	Grant H. Mead	9	1,150 35	2 30	1,152 65	1,248 94
T-56	Pratt G. Smith	15	1,835 25	4 59	1,839 84	.....
T-75	Pratt G. Smith	15	117 75	35	118 10	.....
T-57	Henry C. Ballou	15	6,183 34	15 46	6,198 80	8,156 74
T-43	C. B. Whitmore Company	17	1,826 75	3 35	1,830 10	1,830 10
T-86	Thomas C. Goble and Belle G. Post	33	19,201 70	16 00	19,217 70	19,217 70
	Totals	.....	$30,810 44	$43 86	$30,854 30	$30,854 30

STATEMENT SHOWING EXPENDITURES THROUGH JUDGMENTS OF THE COURT OF CLAIMS FOR DAMAGES TO CONTRACTORS ON ACCOUNT OF THE CONSTRUCTION OF THE ERIE, CHAMPLAIN AND OSWEGO CANALS, UNDER CHAPTER 147, LAWS OF 1903, AND FOR THE CONSTRUCTION OF THE CAYUGA AND SENECA BARGE CANAL, UNDER CHAPTER 391, LAWS OF 1909, FOR THE YEAR ENDED JUNE 30, 1917.

NAME.	Section number.	Contract number.	Amount.	Interest.	Total.
ERIE CANAL.					
MacArthur Bros. Company and Lord Electric Company	1, 2, 3 and 4, and 1, 2 Champlain	92	$30,946 66	$51 58	$30,998 24
Penn Bridge Company	1 and 6	13	750 00	62	750 62
Penn Bridge Company	1 Erie, 3 Champlain, 1 Oswego	33	750 00	63	750 63
MacArthur Bros. Company and Lord Electric Company	5, 6 and 7 and 1 Oswego	93	9,188 49	15 32	9,203 81
MacArthur Bros. Company and Lord Electric Company	8, 9 and 10	94	12,360 43	30 90	12,391 33
Cleveland & Son Company	9	61	3,970 69	14 56	3,985 25
Millard & Lupton Company	9	23	60,000 00	.....	60,000 00
Lane Bros. Company	9	21	114,326 53	914 61	115,241 14
Skene & Richmond	9 and 10	105	3,568 21	1 78	3,569 99
I. M. Luddington Sons, Inc.	10	62	22,274 14	55 69	22,329 83
CHAMPLAIN CANAL. (See Cont. 92 and 33 above.)					
OSWEGO CANAL. (See Cont. 33 and 93 above.)					
Total Erie, Champlain and Oswego Canals			$258,135 15	$1,085 69	$259,220 84
CAYUGA AND SENECA BARGE CANAL.					
Chesley, Earl & Heimbach Company		F	$15,309 21	$2 55	$15,311 76
Total, all canals			$273,444 36	$1,088 24	$274,532 60

STATEMENT SHOWING THE JUDGMENTS OF THE COURT OF CLAIMS, TOGETHER WITH INTEREST THEREON, PAID DURING THE YEAR ENDED JUNE 30, 1917, UNDER CHAPTER 646, LAWS OF 1916, AND CHAPTER 181, LAWS OF 1917

NAME.	Amount of judgment.	Amount of interest.	Total.
ERIE CANAL.			
George Ross and Nora Ross	$30 00	$0 10	$30 10
Robert D. Moore	100 00	23	100 23
William S. Bird	123 22	41	123 63
Katie Freidlick	70 00	18	70 18
Grace L. Leiter	125 00	31	125 31
Rose Dillon Britton	500 00	1 67	501 67
Margaret E. Greene	125 00	42	125 42
Cora E. Jones and Elfonzo Greene as executrix and executor of the last will and testament of Marvin A. Jones, deceased	210 00	70	210 70
Herman J. Rich and Thomas Vickery	150 00	35	150 35
Thomas and Louise Vickery	275 50	65	276 15
Edward N., Fred L. Norbert, A. F. Weinheimer	300 00	1 00	301 00
James T. Murray	398 25	53	398 78
Lilla Alice Emens	75 00	25	75 25
Anna Northrup	307 50	1 02	308 52
Christian Weigant	375 00	1 38	376 38
Nelson Neidraner	90 00	32	90 32
John Crowley	340 00	2 61	342 61
Charles Hinds	340 00	2 78	342 78
E. Frank Brewster	1,500 00	11 75	1,511 75
George McCammon, 3d	148 75 Costs 90 60	11 00	250 35
John H. Clark	300 00	2 70	302 70
John C. Sheffield	61 00	20	61 20
Mary A. Suiter (Jud. No. 347-A)	225 00	75	225 75
Mary A. Suiter (Jud. No. 2271-A)	375 00	1 25	376 25
Mary A. Suiter (Jud. No. 10581)	250 00	83	250 83
Anna Seive, an infant, by Etta Seive, her guardian ad litem	400 00	5 60	405 60
Caroline Tetzner	500 00	1 67	501 67
Jacob Tetzner	100 00	33	100 33
Rebecca M. Bauman	325 00	11	325 11
Flora H. Burnett, Edward D. Toal, James C. Burnett, Everett M. Burnett and Julia E. Montgomery	50 00	17	50 17
Oscar W. Dauchy	100 00	38	100 38
Helen C. Bedell	225 00	90	225 90
John and William Barry	350 00	82	350 82
George and Nora Ross	30 00	09	30 09
James Lannan	60 00	18	60 18
Lawrence J. Fitzgerald as ancillary executor of the last will and testament of William Fitzgerald, deceased	150 00	45	150 45
George E. Kilgus	67 00	22	67 22
Elias Ellis	60 00	20	60 20
Emma B. Studor	80 00	27	80 27
Charles Cater	100 00	33	100 33
Amos Clark	79 00	26	79 26
Wilbur Denman	45 00	15	45 15
Total Erie Canal	$9,605 82	$55,52	$9,661 34
CHAMPLAIN CANAL.			
Julia Kerwin as administrator of Andrew Kerwin, deceased	$1,700 00	$5 67	$1,705 67
Florence M. Eddy	257 15	55	257 70
James J. O'Brien as administrator, etc., of Catherine O'Brien, deceased	25 00	05	25 05
Ida Cohen, an infant, by Eva Cohen, her guardian ad litem	150 00	45	150 45
Total Champlain Canal	$2,132 15	$6 72	$2,138 87

Summary Showing Expenditures Under Agreement with Special Examiner and Appraiser and Through Judgments of the Court of Claims for Lands Appropriated, and Damages Thereto, and Damages to Contractors, on Account of the Construction of the Erie, Champlain and Oswego Canals, Under Chapter 147, Laws of 1903, Cayuga and Seneca Barge Canal, Under Chapter 391, Laws of 1909, and Barge Canal Terminals, Under Chapter 746, Laws of 1911, for the Year Ended June 30, 1917.

Canal.	Section.	Contract number.	Lands Appropriated and Damages Thereto						Damages to Contractors Through Judgments of the Court of Claims			Total contract	Total section
			Under agreement with special examiner and appraiser.			Through judgments of the Court of Claims.							
			Amount.	Interest.	Total.	Amount.	Interest.	Total.	Amount	Interest	Total		
Erie	1	2	$270 00		$270 00							$270 00	
Erie	1	13							$456 52	$ 38	$456 90	456 90	
Erie	1	33							241 82	20	242 02	242 02	
Erie	1	74	850 00	$91 94	941 94							941 94	
Erie	1	92											
Erie	2	8	1,132 75	684 56	1,817 31				4,471 38	7 45	4,478 83	4,478 83	86,389 69
Erie	2	14	26,100 22	9,771 39	35,871 61	$21,510 70	$3,922 10	$25,432 80				1,817 31	
Erie	2	20-D	9,244 88	1,241 94	10,486 82	1,748 54	2 95	1,751 49					61,304 41
Erie	2	92											12,238 31
Erie	2	129				8,091 05	514 97	8,606 02	6,118 73	10 20	6,128 93	6,128 93	
Erie	3	14	1,990 74	1,094 91	3,085 65							8,606 02	90,094 98
Erie	3	20-B	5,840 87	1,303 39	7,144 26	243 18	5 85	249 03				3,085 65	
Erie	3	20-C	1,147 00	299 74	1,446 74	1,125 30	2 81	1,128 11				7,393 29	
Erie	3	20-D	200 00	62 70	262 70	13,139 79	622 45	13,762 24				2,574 85	
Erie	3	92										14,024 94	
Erie	4	18-A	547 10	55 60	602 70	2,187 50	5 47	2,192 97	7,060 08	11 76	7,071 84	7,071 84	34,150 57
Erie	4	29	155 00	48 08	203 08	1,971 05	5 61	1,976 66				2,795 67	
Erie	4	29-A	35 00	73	35 73							2,179 74	
Erie	4	30	6,195 55	897 38	7,092 93	11,583 21	273 91	11,857 12				35 73	
Erie	4	31	11,320 00		11,320 00	82,662 03	1,028 91	83,690 94				18,950 05	
Erie	4	92										95,019 94	
Erie	4	122	1,500 00	50 25	1,550 25				5,883 40	9 81	5,893 21	5,893 21	
Erie	5	4	516 66	327 54	844 20	2,275 00	6 59	2,281 59				1,550 25	126,424 59
Erie	5	42	283 41	112 96	396 37	5,870 38	19 93	5,890 31				3,125 79	
Erie	5	42-A	90 00	9 32	99 32	1,245 70	5 17	1,250 87				6,286 61	
Erie	5	42 and 42-A	250 00	108 34	358 34							1,350 19	
Erie	5	43	7,721 74	2,719 72	10,441 46	28,978 59	149 56	29,128 15				358 34	
Erie	5	44				11,051 27	72 07	11,103 34				39,569 61	
Erie	5	50	19,405 00	6,162 97	25,567 97	218,513 16	575 90	219,089 06				11,103 34	
Erie	5	51	3,304 72	769 51	4,074 23	3,517 56	27 77	3,545 33				244,657 03	
Erie	5	93										7,619 56	
Erie	6	12	1,040 00	242 19	1,282 19	1,351 62	4 15	1,355 77	4,272 65	7 13	4,279 78	4,279 78	318,350 25
Erie	6	13										2,637 96	
Erie	6	22	90 00	28 26	118 26				293 48	24	293 72	293 72	
Erie	6	45				32,686 07	238 14	32,924 21				118 26	
Erie	6	55	2,400 00	1,113 20	3,513 20							32 924 21	
Erie	6	93										3,513 20	
Erie	7	12							1,309 36	2 18	1,311 54	1,311 54	40,798 89
Erie	7	22				2,442 77	6 80	2,449 57				2,449 57	
Erie	7	22-A	100 00	24 22	124 22	1,086 57	4 16	1,090 73				1,090 73	
Erie	7	46	297 40	111 77	409 17	124 50	48	124 98				249 20	
Erie	7	93										409 17	
Erie	8	17	123 00	55 60	180 60	112,746 00	67 32	112,813 32	1,309 36	2 18	1,311 54	1,311 54	5,510 21
Erie	8	18	5,128 00	1,650 58	6,778 58	842 92	3 32	846 24				112,993 92	
Erie	8	19	1,300 00	475 66	1,775 66	1,203 50	21 31	1,224 81				7,604 82	
Erie	8	75	6,978 00	1,491 21	8,469 21	32,085 44	2,219 34	34,304 78				3,000 47	
Erie	8	77	2,166 20	700 67	2,866 87	2,446 05	29 43	2,475 48				42,773 99	
Erie	8	17, 18, 19, 76 and 77				10,563 65	29 93	10,593 58				5,342 35	
Erie	8	94										10,593 58	
Erie	9	21	59,700 17		59,700 17	17,994 79	39 00	18,033 79	2,862 42	7 16	2,869 58	2,869 58	185,178 71
Erie	9	21-A	42,909 00		42,909 00				114,326 53	914 61	115,241 14	192,975 10	
Erie	9	23	357,230 09		357,230 09	31,394 81	136 04	31,530 85	60,000 00		60,000 00	42,969 00	
Erie	9	60				5,014 14	192 56	5,206 70				448,760 94	
Erie	9	61				5,565 13	36 58	5,601 71	3,970 69	14 56	3,985 25	5,206 70	
Erie	9	63	115 00	38 97	153 97	11,756 54	77 41	11,833 95				9,586 96	
Erie	9	94							5,464 61	13 66	5,478 27	11,987 92	
Erie	9	105				1,101 83	3 48	1,105 31	2,052 94	1 02	2,053 96	5,478 27	
Erie	9	106				1,000 00	3 00	1,003 00				3,159 27	
Erie	10	9	200 00	78 30	278 30	3,617 84	65 00	3,682 84				1,003 00	721,127 16
Erie	10	40	1,554 49	637 72	2,192 21	1,364 41	5 75	1,370 16				3,961 14	
Erie	10	62	1,290 00	337 72	1,627 72	17,369 37	510 72	17,880 09	22,274 14	55 69	22,329 83	3,562 37	
Erie	10	64	750 00	332 88	1,082 88	11,460 93	566 16	12,027 09				41,837 64	
Erie	10	65	975 00	166 66	1,141 66	7,219 11	14 58	7,223 69				13,109 97	
Erie	10	66	575 00	38 54	613 54	3,526 40	11 60	3,538 00				8,375 35	
Erie	10	67	4,775 00	1,299 18	6,074 18	773 06	1 42	774 48				4,151 54	
Erie	10	92										6,848 66	
Erie	10	105							4,033 40	10 08	4,043 48	4,043 48	
Erie	10	106	100 00	5 96	105 96				1,515 27	76	1,516 03	1,516 03	
Erie	11	19	1,985 60	798 00	2,783 60	3,965 76	14 05	3,979 81				105 96	87,512 14
Erie	11	83	479,840 00		479,840 00							6,763 41	
Total Erie			$1,069,793 52	$35,420 26	$1,105,213 78	$736,417 22	$11,523 75	$747,940 97	$247,916 78	$1,069 07	$248,985 85	479,840 00	486,603 41
												$2,102,140 60	$2,102,140 60
Champlain	1	70-A	$5,580 00	$1,040 40	$6,620 40							$6,620 40	
Champlain	1	71				$2,997 80	$12 00	$3,009 80				3,009 80	
Champlain	1	71-A	250 00	9 33	259 33							259 33	
Champlain	1	73				1,984 75	33	1,985 08				1,985 08	
Champlain	1	73-A	75 00	2 89	77 89							77 89	
Champlain	1	92							$4,824 38	$8 04	$4,832 42	4,832 42	
Champlain	1	126	500 00	64 33	564 33							564 33	$17,349 34
Champlain	2	1	1,775 80	432 88	2,208 68	4,814 46	26 83	4,841 29				7,049 97	
Champlain	2	25	75 00	52 12	127 12	358 10	30	358 40				485 52	
Champlain	2	27-A	35 00	11 35	46 35	2,518 00	3 53	2,521 53				2,567 88	
Champlain	2	27-B	1,618 25	58 51	1,676 76							1,676 76	
Champlain	2	50	100 00	22 68	122 68	675 53	4 39	679 92				802 60	
Champlain	2	92							2,588 69	4 32	2,593 01	2,593 01	15,175 74
Champlain	3	15	3,305 00	1,167 76	4,472 76	7,668 73	17 60	7,686 33				12,159 09	
Champlain	3	25	350 00	77 82	427 82	14,704 24	1,517 11	16,221 35				16,649 17	
Champlain	3	33							235 45	20	235 65	235 65	29,043 91
Total Champlain			$13,664 05	$2,940 07	$16,604 12	$35,721 70	$1,582 09	$37,303 79	$7,648 52	$12 56	$7,661 08	$61,568 99	$61,568 99
Oswego		10				$7,465 08	$58 12	$7,523 20				$7,523 20	
Oswego		10-A				3,488 50	11 47	3,499 97				3,499 97	
Oswego		33							$272 73	$ 23	$272 96	272 96	
Oswego		35				933 20	2 95	936 15				936 15	
Oswego		37	$1,110 00	$279 57	$1,389 57	107,136 25	14,701 12	121,837 37				123,526 94	
Oswego		39	8,505 02	739 81	9,244 83	9,023 02	268 19	9,291 21				18,536 04	
Oswego		78				1,964 26	194 47	2,158 73				2,138 73	
Oswego		80				3,549 00	7 60	3,556 60				3,556 60	
Oswego		97							2,297 12	3 83	2,300 95	2,300 95	
Oswego		100	25 00	1 87	26 87							26 87	
Total Oswego			$9,940 02	$1,021 25	$10,961 27	$133,559 31	$15,243 92	$148,803 23	$2,569 85	$4 06	$2,573 91	$162,338 41	$162,338 41
Total Erie, Champlain and Oswego			$1,093,397 59	$39,381 58	$1,132,779 17	$905,698 23	$28,349 76	$934,047 99	$258,135 15	$1,085 69	$259,220 84	$2,326,048 00	$2,326,048 00
Cayuga and Seneca		B	$7,631 45	$2,240 36	$9,880 81	$5,671 26	$309 97	$5,981 23				$15,862 04	
Cayuga and Seneca		C	17,550 00	1,546 49	19,096 49	95,643 94	2,955 01	98,598 95				117,695 44	
Cayuga and Seneca		D	3,576 59	377 24	3,953 83	7,362 50	175 44	7,537 94				11,491 77	
Cayuga and Seneca		E	50 00	10 49	60 49	7,504 16	642 72	8,146 88				8,207 37	
Cayuga and Seneca		F							$15,309 21	$2 55	$15,311 76	15,311 76	
Cayuga and Seneca		H				1,098 25	4 16	1,102 41				1,102 41	
Cayuga and Seneca		I	1,200 00	186 40	1,386 40							1,386 40	
Total Cayuga and Seneca			$30,008 04	$4,369 98	$34,378 02	$117,280 11	$4,087 30	$121,367 41	$15,309 21	$2 55	$15,311 76	$171,057 19	$171,057 19
Barge Canal Terminals (all canals)		5	$568 32	$139 05	$707 37							$707 37	
Barge Canal Terminals (all canals)		7				$399 33	$1 49	$400 82				400 82	
Barge Canal Terminals (all canals)		7-A	600 00	129 40	729 40							729 40	
Barge Canal Terminals (all canals)		9				1,246 32	2 62	1,248 94				1,248 94	
Barge Canal Terminals (all canals)		11	583 25	108 77	692 02							692 02	
Barge Canal Terminals (all canals)		14	9,000 00	2,091 00	11,091 00							11,091 00	
Barge Canal Terminals (all canals)		15				8,136 34	20 40	8,156 74				8,156 74	
Barge Canal Terminals (all canals)		17	275 00	58 53	333 53	1,826 75	3 35	1,830 10				2,163 63	
Barge Canal Terminals (all canals)		33	2,000 00	304 34	2,304 34	19,201 70	16 00	19,217 70				21,522 04	
Barge Canal Terminals (all canals)		38	92,825 00		92,825 00							92,825 00	
Barge Canal Terminals (all canals)		41	7,600 00	818 27	8,418 27							8,418 27	
Barge Canal Terminals (all canals)		44	558,651 00	78,092 70	636,743 70							636,743 70	
Barge Canal Terminals (all canals)		47	13,052 48	979 26	14,031 74							14,031 74	
Barge Canal Terminals (all canals)		51	4,400 00	247 25	4,647 25							4,647 25	
Barge Canal Terminals (all canals)		52	191,900 00		191,900 00							191,900 00	
Total Barge Canal Terminals			$881,455 05	$82,968 57	$964,423 62	$30,810 44	$43 86	$30,854 30				$995,277 92	$995,277 92
Grand totals			$2,004,860 68	$126,720 13	$2,131,580 81	$1,053,788 78	$32,480 92	$1,086,269 70	$273,444 36	$1,088 24	$274,532 60	$3,492,383 11	$3,492,383 11

JUDGMENTS OF COURT OF CLAIMS — (*Concluded*)

NAME.	Amount of judgment.	Amount of interest.	Total.
OSWEGO CANAL.			
Hannah J. Stewart	$60 00	$0 20	$60 20
Frank Whipple	75 00	25	75 25
Fred Cook	155 00	52	155 52
Bernard Wilcox	30 00	10	30 10
Cyrus C. Wilcox	40 00	13	40 13
Daniel Stewart	25 00	08	25 08
Alice Hickey	60 00	20	60 20
Carrie A. Lampman	45 00	15	45 15
Clara P. Betts	50 00	17	50 17
Ebenezer and George Whipple	140 00	51	140 51
William Bineke	50 00	07	50 07
Earl and Florence Whipple	60 00	20	60 20
Lewis Wilcox	40 00	13	40 13
Joseph F. Sielinski	2,500 00	6 25	2,506 25
Nathaniel Hawthorne	25 00	08	25 08
Total Oswego Canal	$3,355 00	$9 04	$3,364 04
BLACK RIVER CANAL.			
Eugene M. Travis, Comptroller, assignee of John Young (Judgment purchased as an investment for Sinking Fund No. 4)	$23,487 79	$732 04	$24,219 83
Total all canals	$38,580 76	$803 32	$39,384 08

STATEMENT SHOWING THE JUDGMENTS OF THE COURT OF CLAIMS, TOGETHER WITH INTEREST THEREON, PAID DURING THE YEAR ENDED JUNE 30, 1917, FROM THE APPROPRIATION FOR THE CONSTRUCTION OF A CANAL BRIDGE OVER THE ERIE CANAL IN THE VILLAGE OF YORKVILLE, CHAPTER 745, LAWS OF 1913, CHAPTER 584, LAWS OF 1915, AND CHAPTER 181, LAWS OF 1917.

NAME.	Amount of judgment.	Amount of interest.	Total.
Albert and Rose Stelter	$1,765 50	$5 59	$1,771 09

STATEMENT SHOWING THE AGREEMENTS MADE THROUGH THE SPECIAL EXAMINER AND APPRAISER, TOGETHER WITH INTEREST THEREON, PAID DURING THE YEAR ENDED JUNE 30, 1917, FROM THE APPROPRIATION FOR THE IMPROVEMENT OF THE MOHAWK RIVER AND WEST CANADA CREEK, CHAPTER 132, LAWS OF 1911, CHAPTER 240, LAWS OF 1913, CHAPTER 245, LAWS OF 1913, AND CHAPTER 728, LAWS OF 1915.

NAME.	Amount of judgment.	Amount of interest.	Total.
Joseph Sattorey	$100 00	$28 71	$128 71

STATEMENT of the Operation of the Sinking Fund for the Canal Debt, under Article 7, Section 1, of the Constitution.

YEAR.	RECEIVED.								
	Loans to supply deficiencies.	Premiums on loans	Proceeds of taxes.	From tolls.	Interest on deposits and investments and discount on stocks purchased.	Reimbursement of temporary investment in taxes to be levied, and interest thereon.	Sale of stock investments.	Miscellaneous.	Total.
1846	.....	.....	.....	$433,333 33	.....	.....	.....	.....	$433,333 33
1847	.....	.....	.....	1,300,000 00	.....	.....	.....	.....	1,300,000 00
1848	$825,000 00	$16,858 94	$119,410 30	1,300,000 00	$1,899 71	.....	.....	.....	2,263,168 95
1849	1,739,024 76	.....	.....	1,300,000 00	7,774 28	.....	.....	$760 00	3,047,559 04
1850	.....	215,610 76	.....	1,300,000 00	.....	.....	.....	42,869 93	1,558,480 69
1851	.....	.....	.....	1,300,000 00	.....	.....	.....	.....	1,300,000 00
1852	.....	.....	.....	1,300,000 00	3,250 00	.....	.....	.....	1,303,250 00
1853	.....	.....	.....	1,300,000 00	23,335 79	.....	.....	.....	1,323,335 79
1854	.....	.....	.....	1,300,000 00	10,000 00	$657,145 86	.....	.....	1,967,145 86
1855	.....	.....	.....	1,300,000 00	28,000 00	.....	.....	.....	1,328,000 00
1856	4,000,000 00	.....	.....	1,700,000 00	14,000 00	.....	.....	.....	5,714,000 00
1857	.....	28,427 73	.....	1,589,015 60	34,714 11	.....	.....	1,989 94	1,654,147 38
1858	1,500,000 00	24,300 00	40,500 00	993,325 97	65,674 74	.....	$121,938 00	112 65	2,745,851 36
1859	.....	.....	47,000 00	962,000 67	18,705 32	.....	.....	.....	1,027,705 99
1860	.....	.....	.....	1,669,611 61	36,258 18	835,663 75	.....	.....	2,541,533 54
1861	1,200,000 00	16,883 50	.....	1,700,000 00	14,650 48	.....	.....	.....	2,931,533 98
1862	.....	.....	.....	1,700,000 00	22,942 24	.....	.....	.....	1,722,942 24
1863	.....	.....	.....	1,700,000 00	54,000 00	582,113 76	.....	.....	2,336,113 76
1864	.....	.....	.....	1,700,000 00	68,227 00	.....	.....	.....	1,768,227 00
1865	.....	.....	.....	1,650,091 86	99,232 25	9,731 68	.....	.....	1,759,055 79
1866	.....	.....	.....	1,700,000 00	59,992 22	468,000 00	.....	.....	2,227,992 22
1867	.....	.....	.....	1,700,000 00	75,471 25	624,000 00	.....	.....	2,399,471 25
1868	.....	.....	.....	1,700,000 00	73,173 43	520,000 00	.....	.....	2,293,173 43
1869	.....	.....	.....	.....	59,513 00	1,034,500 00	.....	.....	1,094,013 00
1870	.....	.....	.....	.....	53,803 75	36,040 00	.....	.....	89,843 75
1871	.....	.....	.....	.....	14,030 99	525,000 00	.....	.....	539,030 99
1872	.....	.....	.....	.....	13,541 92	290,466 67	.....	.....	304,008 59
1873	.....	.....	.....	.....	25,473 71	488,130 00	.....	.....	513,603 71
1874	.....	.....	195,000 00	.....	10,863 40	.....	.....	.....	205,863 40
Total	$9,264,024 76	$302,080 93	$401,910 30	$32,597,379 04	$888,527 77	$6,070,791 72	$121,938 00	$45,732 52	$49,692,385 04

Statement of the Operation of the Sinking Fund for the Canal Debt, etc.—(Concluded).

YEAR.	PAID.											
	Principal of debt.	Interest on debt.	Claims prior to 1st June 1846.	Premium on stocks purchased.	Accrued interest on stocks purchased.	Temporary investments in taxes to be collected.	Investments in stocks.	Certificates, plates and agency in New York.	Premium on coin purchased to pay interest.	General fund for deferred contributions, under art. 7, sec. 2 of the Constitution and interest thereon.	Miscellaneous.	Total.
1846.....	$433,333 33	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	$433,333 33
1847.....	205,256 00	$937,205 64	.....	$5,131 40	.....	.....	.....	$2,116 00	.....	.....	.....	1,149,709 04
1848.....	1,341,489 00	911,736 05	.....	3,829 25	$9 21	.....	.....	2,452 00	.....	.....	.....	2,259,515 51
1849.....	2,097,329 00	898,599 05	.....	.....	2,101 38	.....	.....	2,597 00	.....	.....	.....	3,000,626 43
1850.....	482,786 64	861,211 00	$84,715 52	.....	1,636 34	.....	.....	2,185 00	.....	.....	.....	1,432,534 50
1851.....	573,609 91	822,435 38	34,829 53	.....	177 05	.....	.....	2,257 50	.....	.....	.....	1,433,309 37
1852.....	340,265 45	801,161 00	.....	.....	278 53	.....	.....	2,170 75	.....	.....	.....	1,143,875 73
1853.....	.....	801,161 00	.....	.....	.....	$621,467 47	.....	2,087 50	.....	.....	.....	1,424,715 97
1854.....	479,025 00	792,911 00	10,936 86	.....	.....	.....	.....	2,229 66	.....	.....	.....	1,285,102 52
1855.....	1,111,911 00	750,669 07	25,177 03	.....	.....	.....	.....	2,411 05	.....	.....	.....	1,890,168 15
1856.....	4,118,266 34	692,193 28	12,113 37	.....	.....	.....	.....	3,908 13	.....	.....	.....	4,825,481 12
1857.....	102,285 00	692,193 28	32,377 93	.....	267 95	.....	$72,938 00	2,391 63	.....	.....	.....	902,453 79
1858.....	2,929,767 34	672,710 72	217 39	.....	82 22	.....	49,000 00	2,001 38	.....	.....	$338 35	3,655,117 40
1859.....	152,170 00	614,263 04	180 00	.....	.....	600,000 00	.....	2,358 00	.....	.....	4,156 28	1,373,127 32
1860.....	900,523 00	600,116 50	318 00	.....	.....	200,000 00	.....	2,381 25	.....	.....	.....	1,703,338 75
1861.....	2,175,551 23	538,675 36	.....	.....	.....	.....	.....	2,412 00	.....	.....	156 31	2,716,794 90
1862.....	920,000 00	517,230 08	220 00	22 49	.....	559,724 77	.....	2,212 00	.....	.....	.....	1,999,409 34
1863.....	431,300 00	487,366 48	11 01	36,304 75	3,212 08	.....	.....	2,184 00	$80,715 93	.....	406 77	1,041,501 02
1864.....	457,700 00	457,105 98	50 00	8,391 25	363 60	9,268 27	.....	2,307 25	31,418 47	.....	.....	966,604 82
1865.....	2,644,374 76	325,462 61	.....	8,308 50	1,617 42	450,000 00	.....	2,191 50	.....	$600,000 00	.....	4,031,954 79
1866.....	415,750 00	251,565 00	.....	.....	576 92	600,000 00	.....	2,239 00	.....	782,961 04	.....	2,053,091 96
1867.....	1,662,000 00	209,427 50	.....	500 00	7,668 61	510,000 00	.....	2,233 00	.....	363,125 00	140 00	2,755,094 11
1868.....	1,017,200 00	138,378 75	.....	1,856 46	3,423 35	1,000,000 00	.....	2,249 50	.....	.....	.....	2,163,108 06
1869.....	1,111,280 00	90,460 25	.....	6,028 75	529 56	34,000 00	.....	2,108 00	.....	.....	.....	1,244,406 56
1870.....	23,000 00	55,896 00	.....	300 00	.....	500,000 00	.....	2,163 50	5,186 94	.....	.....	586,546 44
1871.....	.....	55,321 00	.....	.....	.....	.....	.....	2,274 19	6,801 66	.....	.....	64,396 85
1872.....	.....	55,321 00	.....	.....	.....	737,500 00	.....	1,454 18	6,382 00	.....	.....	800,757 18
1873.....	.....	55,321 00	.....	.....	.....	.....	.....	750 00	8,035 39	.....	.....	64,106 39
1874.....	1,098,250 00	13,830 25	.....	.....	.....	.....	.....	3,707 50	115,898 18	.....	.....	1,231,685 93

1875....	2,170 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,170 00
1876....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1877....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	*52,187 76	52,187 76
1878....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1879....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1880....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1881....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1882....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1883....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1884....	6,000 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,000 00
Total..	$27,232,593 00	$14,099,927 27	$201,146 64	$70,672 85	$21,944 22	$5,821,960 51	$121,938 00	$61,132 47	$254,438 57	$1,746,086 04	$57,385 47	$49,692,225 04
	Balance on hand June 30, 1917.....											160 00
												$49,692,385 04

* This amount being a surplus, is transferable to Sinking Fund, under article 7, section 3, in pursuance of act, chapter 150 of the Laws of 1878.

STATEMENT of the Operation of the Sinking Fund for the Canal Debt, under Article 7, Section 3, of the Constitution.

YEAR.	RECEIVED.						
	Loans to supply deficiencies.	Premiums on loans.	Proceeds of taxes.	From tolls.	Interest on deposits and investments and discount on stock purchased.	Miscellaneous.	Total.
1854	.....	.....	.....	$94,861 72	.....	.....	$94,861 72
1855	.....	.....	.....	.....	$3,809 00	.....	3,809 00
1856	$500,000 00	.....	$232,500 00	.....	8,426 92	.....	740,926 92
1857	500,000 00	$10,450 47	.....	.....	4,420 32	$310 92	515,181 71
1858	500,000 00	31,025 50	.....	.....	4,408 84	.....	535,434 34
1859	.....	.....	680,000 00	.....	4,629 29	.....	684,629 29
1860	1,200,000 00	15,178 50	.....	.....	4,860 75	.....	1,220,039 25
1861	.....	.....	.....	645,842 16	5,103 79	.....	650,945 95
1862	.....	.....	1,580,742 61	1,146,242 66	.....	41,086 77	2,768,072 04
1863	.....	.....	198,534 00	1,116,242 66	37,178 76	.....	1,351,955 42
1864	.....	.....	.....	1,116,242 66	40,998 54	.....	1,157,241 20
1865	.....	.....	.....	.....	40,443 25	.....	40,443 25
1866	.....	.....	690,000 00	824,756 39	32,766 75	.....	1,547,523 14
1867	.....	.....	.....	780,165 14	71,381 28	.....	851,546 42
1868	.....	.....	.....	1,116,242 66	30,449 84	.....	1,146,692 50
1869	.....	.....	.....	1,382,772 58	35,805 44	.....	1,418,578 02
1870	.....	.....	.....	.....	46,550 22	.....	46,550 22
1871	.....	.....	.....	.....	.....	.....	.....
1872	1,562,900 00	9,789 86	913,866 65	.....	.....	.....	2,486,556 51
1873	3,145,500 00	.....	.....	123,286 80	.....	183,686 61	3,452,473 41
1874	2,004,600 00	.....	575,339 69	1,278,506 08	.....	54,825 42	3,913,271 19
1875	2,000,000 00	60,000 00	.....	458,679 68	22,285 04	.....	2,540,964 72
1876	473,000 00	27,601 50	*655,538 69	338,138 28	11,818 97	.....	1,506,097 44
1877	.....	.....	.....	3,031 33	46,761 90	.....	49,793 23
1878	.....	.....	900,208 50	248,902 38	59,466 63	†143,733 34	1,352,310 85
1879	.....	.....	805,083 31	169,477 99	43,220 00	2,070 00	1,019,851 30
1880	.....	.....	789,724 90	311,118 79	50,435 00	.....	1,151,278 69
1881	.....	.....	878,938 03	.....	80,773 66	13,034 96	972,746 65
1882	.....	.....	758,797 92	.....	78,887 88	3,695 20	841,381 00

1883	.....	.....	1,115,648 46	.....	$78,955 93	12,235 40	1,206,839 79
1884	.....	.....	1,988,508 34	.....	90,144 45	.....	2,078,652 79
1885	.....	.....	950,310 00	.....	137,490 76	55,781 25	1,143,582 01
1886	.....	.....	850,310 00	.....	148,985 78	22,875 00	1,022,170 78
1887	.....	.....	850,310 00	.....	179,240 26	182,137 50	1,211,687 76
1888	.....	.....	754,457 00	.....	121,820 53	132,356 77	1,008,634 30
1889	.....	.....	725,255 00	.....	129,542 07	2,500 00	857,297 07
1890	.....	.....	615,000 00	.....	138,416 01	84,673 40	838,089 41
1891	.....	.....	718,520 00	.....	99,096 62	130,691 20	948,307 82
1892	.....	.....	605,581 40	.....	54,885 44	11,000 00	671,466 84
1893	.....	.....	32,540 00	.....	7,564 33	804 00	40,908 33
1894	.....	.....	.....	.....	2,575 25	.....	2,575 25
1895	.....	.....	.....	.....	530 72	.....	530 72
1896	.....	.....	.....	.....	.....	40,000 00	40,000 00
Total	$11,886,000 00	$154,045 83	$18,865,714 50	$11,154,509 96	$1,954,130 22	$1,117,497 74	$45,131,898 25

* Transferred from the fund for extraordinary repairs, pursuant to section 7 of chapter 425 of the Laws of 1876. The money was originally appropriated from the proceeds of taxes for extraordinary repairs.

† Transferred from Sinking Fund under article 7, sections 1 and 12 of the Constitution, pursuant to chapter 150 of the Laws of 1878, being the surpluses of those funds.

Statement of the Operation of the Sinking Fund for the Canal Debt, etc.—(Concluded).

YEAR.	PAID.							
	Principal of debt.	Interest on debt.	Premiums on stocks purchased.	Accrued interest on stocks purchased.	Interest on temporary advances.	Premium on coin purchased to pay interest.	Miscellaneous.	Total.
1854	.....	$18,691 23	.....	.....	.....	.....	.....	$18,691 23
1855	.....	211,274 82	.....	.....	.....	.....	.....	211,274 82
1856	.....	417,484 11	.....	.....	.....	.....	.....	477,484 11
1857	.....	644,914 37	.....	.....	.....	.....	.....	644,914 37
1858	.....	706,280 80	.....	.....	.....	.....	.....	706,280 80
1859	.....	710,000 00	.....	.....	.....	.....	.....	710,000 00
1860	.....	728,000 00	.....	.....	$40,614 02	.....	$431 29	769,045 31
1861	.....	782,000 00	$498 13	$745 35	.....	.....	132 53	783,376 01
1862	$1,200 000 00	728,000 00	.....	.....	.....	.....	.....	1,928,000 00
1863	60,000 00	710,000 00	6,982 50	288 75	.....	$117,593 75	.....	894,865 00
1864	204,000 00	704,450 00	22,737 50	.....	1,038 50	.....	10,737 55	942,961 55
1865	69,000 00	694,212 50	8,990 00	188 47	.....	.....	.....	772,390 97
1866	100,000 00	690,850 00	.....	249 42	.....	.....	.....	791,099 42
1867	792,000 00	657,975 00	.....	3,211 44	.....	.....	.....	1,453,186 44
1868	450,900 00	630,057 50	2,254 50	.....	.....	.....	.....	1,083,212 00
1869	502,900 00	611,715 00	15,010 30	53 17	.....	.....	.....	1,129,678 47
1870	536,200 00	573,186 00	29,551 00	.....	.....	51,296 67	.....	1,190,233 67
1871	.....	557,100 00	.....	.....	.....	67,402 87	.....	624,502 87
1872	1,481,800 00	533,656 50	.....	.....	.....	60,195 56	2,739 99	2,078,392 05
1873	3,145,300 00	502,393 50	.....	.....	.....	62,888 24	227,309 23	3,937,887 97
1874	2,028,800 00	527,188 84	.....	.....	.....	40,404 96	106,631 17	2,703,024 97
1875	2,141,600 00	551,260 39	.....	.....	.....	83,029 99	7,570 85	2,783,461 23
1876	478,000 00	551,160 00	.....	.....	.....	65,928 20	3,150 47	1,098,238 67
1877	181,300 00	546,036 89	25,845 00	.....	.....	31,173 95	2,125 75	786,481 59
1878	.....	540,822 00	.....	.....	.....	8,109 54	2,114 50	551,046 04
1879	32,000 00	540,822 00	5,622 50	.....	.....	.....	2,106 50	580,551 00
1880	.....	538,902 00	10,450 00	.....	.....	.....	2,075 00	551,427 00
1881	5,000 00	538,602 00	55,581 25	.....	.....	.....	2,062 00	601,245 25
1882	.....	538,602 00	.....	.....	.....	.....	2,062 00	540,064 00
1883	635,200 00	519,336 00	278,303 13	71 67	.....	.....	2,074 50	1,434,985 30
1884	3,000 00	500,310 00	.....	.....	.....	.....	2,059 00	505,369 00
1885	.....	500,310 00	40,856 25	.....	.....	.....	2,064 00	543,230 25
1886	34,650 00	500,250 00	95,870 38	1,418 69	.....	.....	2,096 50	634,285 57
1887	1,660,200 00	495,840 00	39,690 60	3,729 14	.....	.....	2,113 00	2,201,572 74

1888	501,650 00	372,997 50	107,243 85	9,590 90			2,051 50	993,533 75
1889	90,500 00	366,045 00	6,957 50	1,407 12			2,051 50	466,961 12
1890	1,710,550 00	325,402 50	80,386 28	22,603 48			2,051 00	2,140,992 26
1891	1,936,650 00	243,855 00	9,197 12	7,219 20			2,078 00	2,198,999 32
1892	1,941,800 00	76,722 00	51,147 34	19,388 79			2,032 50	2,091,090 63
1893	462,500 00	9,000 00	470 58				2,073 25	474,043 83
1894							1,250 00	1,250 00
1895							41,250 00	41,250 00
1896							*60,217 67	60,217 67
Total	$22,385,500 00	$20,655,705 45	$893,645 71	$71,203 09	$40,614 02	$598,759 28	$485,970 70	$45,131,398 25
Balance on hand June 30, 1917								500 00
								$45,131,898 25

* Surplus transferred to Sinking Fund, section 4, as authorized by chapter 700, Laws 1896.

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STATEMENT Showing the Amount of Taxes Paid into the Treasury, for Account of the Canal Fund, under the Present Constitution.

Y'R.	For General Fund, Debt Sinking Fund and for other purposes.	For Sinking Fund under article 7, section 1.	For Sinking Fund, under article 7, section 3.	For Sinking Fund, under article 7, section 12.	For Sinking Fund, under article 7, section 4.	For enlargement and completion of the canals, under article 7, section 3, and for extraordinary repairs.	For improvement of the Champlain canal.	For extension of the Chenango canal.	For improvement of the Genesee Valley canal.	For maintenance and ordinary repairs.	Total.
1846...	$56,503 47	.....	.....	.....	.....	.....	.....	.....	.....	.....	$56,503 47
1847...	.....	$119,410 30	.....	.....	.....	.....	.....	.....	.....	.....	119,410 30
1854...	§621,467 47	.....	.....	.....	.....	.....	.....	.....	.....	.....	621,467 47
1856...	87,500 00	.....	$232,500 00	.....	.....	.....	.....	.....	.....	.....	320,000 00
1857...	262,500 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	262,500 00
1858...	.....	40,500 00	.....	.....	.....	$1,200,000 00	.....	.....	.....	.....	1,240,500 00
1859...	.....	47,000 00	680,000 00	.....	.....	163,567 66	.....	.....	.....	.....	890,567 66
1860...	.....	.....	.....	.....	.....	1,069,515 70	.....	.....	.....	.....	1,069,515 70
1861...	.....	.....	.....	$330,000 00	.....	490,552 28	.....	.....	.....	.....	840,552 28
1862...	.....	.....	1,580,742 61	475,205 60	.....	713,674 88	.....	.....	.....	.....	2,769,623 09
1863...	.....	.....	198,534 00	355,040 28	.....	866,614 17	.....	.....	.....	.....	1,420,188 45
1864...	.....	.....	.....	535,373 94	.....	.....	.....	.....	.....	.....	535,373 94
1865...	.....	.....	.....	367,744 97	.....	.....	$147,097 99	$275,000 00	$91,936 24	.....	881,779 20
1866...	.....	.....	690,000 00	379,965 52	.....	639,879 33	151,986 21	285,782 86	.....	.....	2,147,613 92
1867...	.....	.....	.....	187,575 63	.....	656,246 00	281,363 15	281,363 15	.....	.....	1,406,547 93
1868...	.....	.....	.....	203,853 20	.....	815,412 78	.....	.....	.....	.....	1,019,265 98
1869...	.....	*$346,153 47	.....	184,171 40	.....	678,575 52	95,700 00	281,800 00	242,000 00	.....	1,828,400 39
1870...	.....	.....	.....	227,864 79	.....	1,087,188 77	80,000 00	200,000 00	.....	.....	1,595,053 56
1871...	.....	†24,713 61	.....	240,957 65	.....	3,274,364 67	140,000 00	200,000 00	.....	.....	3,880,035 93
1872...	.....	*25,000 00	913,866 65	251,435 90	.....	470,495 71	†402,297 43	175,000 00	.....	.....	2,238,095 69
1873...	.....	*50,000 00	.....	230,271 15	.....	2,194,843 06	69,544 75	101,158 66	.....	.....	2,645,817 64
1874...	.....	*220,000 00	575,339 69	260,879 28	.....	2,441,018 16	.....	.....	.....	.....	3,497,237 08
1875...	.....	.....	.....	212,592 17	.....	1,825,226 87	†500,000 00	.....	.....	.....	2,537,819 04
1876...	.....	.....	.....	290,053 06	.....	422,766 99	.....	.....	.....	.....	712,819 96
1877...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1878...	.....	.....	900,208 50	.....	.....	.....	.....	.....	.....	.....	900,206 50
1879...	.....	.....	805,083 31	.....	.....	.....	.....	.....	.....	.....	805,083 31
1880...	.....	.....	789,724 90	.....	.....	.....	.....	.....	.....	.....	789,724 90
1881...	.....	.....	878,938 03	.....	.....	.....	.....	.....	.....	.....	878,938 03
1882...	.....	.....	758,797 92	.....	.....	.....	.....	.....	.....	.....	758,797 92
1883...	.....	.....	1,115,648 46	.....	.....	.....	.....	.....	.....	$260 30	1,115,917 76

1884...	.....	.....	1,988,508 34	.....	.....	82,360 96	.....	.....	.....	829,675 00	2,900,544 32
1885...	.....	.....	950,310 00	.....	.....	115,301 41	.....	.....	.....	652,800 00	1,718,411 41
1886...	.....	.....	850,310 00	.....	.....	62,313 17	.....	.....	.....	770,750 00	1,683,373 17
1887...	.....	.....	850,310 00	.....	.....	465,700 00	.....	.....	.....	781,450 00	2,097,460 00
1888...	.....	.....	754,457 00	.....	.....	802,592 37	.....	.....	.....	791,200 00	2,348,249 37
1889...	.....	.....	727,255 00	.....	.....	709,812 00	.....	.....	.....	808,500 00	2,243,597 00
1890...	.....	.....	615,000 00	.....	.....	852,000 00	.....	.....	.....	660,000 00	2,127,000 00
1891...	.....	.....	718,520 00	.....	.....	470,088 66	.....	.....	.....	983,500 00	2,172,108 66
1892...	.....	.....	605,581 40	.....	.....	266,531 80	.....	.....	.....	856,500 00	1,728,613 20
1893...	.....	.....	32,540 00	.....	.....	244,694 94	.....	.....	.....	885,500 00	1,162,734 94
1894...	.....	.....	.....	.....	.....	485,000 00	.....	.....	.....	615,000 00	1,100,000 00
1895...	.....	.....	.....	.....	.....	524,549 63	.....	.....	.....	466,032 53	990,582 16
1896...	.....	.....	.....	.....	.....	822,382 06	.....	.....	.....	1,273,176 88	2,095,559 54
1897...	.....	.....	.....	.....	556,574 03	760,199 29	.....	.....	.....	1,254,396 15	2,571,169 47
1898...	.....	.....	.....	.....	574,189 98	618,358 44	.....	.....	.....	927,537 66	2,120,086 08
1899...	.....	.....	.....	.....	450,000 00	400,000 00	.....	.....	.....	750,000 00	1,600,000 00
1900...	.....	.....	.....	.....	846,751 02	697,250 86	.....	.....	.....	1,094,487 52	2,638,489 40
1901...	.....	.....	.....	.....	709,969 36	983,034 49	.....	.....	.....	1,146,873 58	2,839,877 43
1902...	.....	.....	.....	.....	739,299 82	853,038 25	.....	.....	.....	966,776 68	2,559,114 75
1903...	.....	.....	.....	.....	748,072 05	.....	.....	.....	.....	.....	748,072 05
1904...	.....	.....	.....	.....	761,085 02	.....	.....	.....	.....	.....	761,085 02
1905...	.....	.....	.....	.....	968,041 90	.....	.....	.....	.....	.....	968,041 90
1906...	.....	.....	.....	.....	1,191,677 51	.....	.....	.....	.....	.....	1,191,677 51
1907...	.....	.....	.....	.....	5,089,582 61	.....	.....	.....	.....	.....	5,089,582 61
1908...	.....	.....	.....	.....	5,439,015 92	.....	.....	.....	.....	.....	5,439,015 92
1909...	.....	.....	.....	.....	5,825,214 56	.....	.....	.....	.....	.....	5,825,214 56
1910 ..	.....	.....	.....	.....	1,043,910 82	.....	.....	.....	.....	.....	1,043,910 82
1911 ..	.....	.....	.....	.....	1,600,924 15	.....	.....	.....	.....	.....	1,600,924 15
1912...	.....	.....	.....	.....	2,257,044 88	.....	.....	.....	.....	.....	2,257,044 88
1913...	.....	.....	.....	.....	4,442,263 33	.....	.....	.....	.....	.....	4,442,263 33
1914 ..	.....	.....	.....	.....	6,042,774 43	.....	.....	.....	.....	.....	6,042,774 43
1915...	.....	.....	.....	.....	4,042,129 01	.....	.....	.....	.....	.....	4,042,129 01
1916...	.....	.....	.....	.....	5,371,337 30	.....	.....	.....	.....	.....	5,371,337 30
1917...	.....	.....	.....	.....	7,097,407 48	.....	.....	.....	.....	.....	7,097,407 48
Total..	$1,027,970 94	$872,777 38	$18,210,175 81	$4,752,984 54	$55,797,295 18	$20,225,181 88	$1,867,989 53	$1,800,104 67	$333,936 24	$16,514,425 30	$130,402,841 47

* Reconstructing Oneida Lake canal. † Enlargement of Champlain canal. ‡ $25,000 reconstructing Oneida Lake canal. § For damages prior to June 1, 1846, and sundry object and works.

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OF THE
UNIVERSITY OF ILLINOIS

Statement of Receipts and Payments in Each Year on Account of all the State Canals up to June 30, 1917, Inclusive

RECEIVED

YEARS	Loans	Premiums on loans	Discount on loans	Avails of loans	Avail of canal revenue certificate	Temporary loans	Tolls	Tax	Various duty	Salt duty	Steamboat tax	Sales of land	Interest on deposits and investments	Rent, of surplus water	General fund for deficiencies	E. and C. canals for B. R. canal and E. C. feeder	Erie and Champlain canals for deficiencies	Miscellaneous	Total
1817	$200,000 00			$200,000 00					$72,061 41	$2,926 28	$16,509 93								$291,497 62
1818	200,000 00	$9,040 00		209,040 00					145,943 02	48,784 27	18,902 70							$5,060 00	427,722 99
1819	400,000 00	7,885 00		407,885 00					111,319 04	54,410 69	16,412 44								590,027 17
1820	693,500 00	23,517 50		717,017 50					122,653 07	67,038 67	6,684 92							3,678 00	917,072 26
1821	1,400,000 00	50,760 00		1,450,760 00					121,195 97	46,345 24	5,000 00								1,625,501 21
1822	1,350,000 00	47,827 75	$5,093 75	1,392,734 00			$2,200 00		146,485 59	65,416 37	5,000 00								1,654,122 68
1823	1,656,000 00	1,609 50	59,895 00	1,597,714 50			44,486 72		181,814 36	102,221 64	5,000 00								2,006,738 58
1824	1,568,270 99	82,729 01		1,651,000 00			119,988 08		196,424 73	99,211 18									2,235,956 49
1825	270,000 00			270,000 00			289,320 58		253,452 38	71,222 75		$2,371 30							1,118,390 37
1826	377,000 00	9,000 00		386,000 00			521,343 94		203,737 84	83,272 59		30,182 19	$4,515 40						1,552,216 40
1827							844,508 02		265,290 65	126,030 58		30,950 60	9,487 96	$680 00					1,312,893 88
1828	210,000 00	2,805 00		212,805 00			880,454 09		221,686 40	118,423 89		79,748 59	17,957 30	1,467 00					1,481,623 28
1829	87,000 00			87,000 00			829,535 10		215,385 18	157,160 58		47,780 18	26,173 80	2,679 70				677 50	1,352,096 52
1830	150,000 00	15,694 00		165,694 00			815,239 58		179,681 02	163,421 55		34,420 43	39,600 17	2,464 18	$38,068 29			1,074 69	1,667,123 57
1831 (9 months)	240,263 00	21,179 71		261,442 71			1,042,699 24		155,901 66	98,703 91		11,870 75	46,256 20	2,707 33	21,440 74			13,360 58	1,360,245 17
1832							748,561 29		250,424 02	179,096 46		17,915 75	104,369 15	723 00	23,177 54			4,419 75	1,692,320 41
1833	95,737 00	32,663 81		128,400 81			1,112,194 74		181,014 23	227,860 05		3,445 26	140,319 90	325 00	63,295 54			16,387 95	2,149,104 27
1834	950,000 00	66,255 00		1,016,255 00			1,388,055 53		169,337 04	160,782 98		1,683 82	121,174 64	5,763 50	69,964 96			3,873 46	2,930,786 92
1835							1,381,951 52		211,037 24	118,364 92		2,897 45	157,499 54	1,632 50	44,465 39			50,164 80	2,069,024 95
1836	650,000 00	13,000 00		663,000 00			1,482,963 11		187,194 20	64,763 46		33,671 80	179,177 98	2,836 00	94,507 65			5,230 83	2,846,001 40
1837	810,920 22	21,374 62		832,294 84			1,595,619 48					11,116 05	181,580 02	1,180 50	217,385 59			410 05	2,568,396 32
1838	3,493,061 54	13,391 79		3,506,453 33			1,324,429 27					4,297 98	276,529 42	1,170 00	245,891 95			1,309 81	5,499,756 65
1839	1,545,000 00	500 00		1,545,500 00			1,464,105 16					4,360 00	230,323 55	2,776 00	226,027 95	$46,462 96		7,626 26	3,716,084 28
1840	3,478,553 90		125,975 00	3,352,578 90	$450,000 00		1,653,007 56						140,691 20	4,768 18	342,273 28	243,634 70	$1,250 00	6,616 05	6,143,871 41
1841	2,213,497 57		199,097 57	2,014,400 00	1,855,000 00		1,602,059 10						137,866 34	1,878 86			376,397 08	3,573 75	6,376,923 88
1842	3,411,618 00			3,411,618 00	38,967 00		1,987,807 85					131 00	105,459 83	1,979 00			495,079 95	4,416 21	5,853,135 79
1843	1,002,700 00	26,775 00		1,029,475 00			1,795,484 80						103,085 17	1,241 25			474,765 23	5,173 97	3,566,328 45
1844	655,000 00	8,388 50		663,388 50			1,952,587 83						104,314 57	2,180 00			461,776 09	2,840 26	3,898,974 32
1845	245,000 00	897 00		245,897 00			2,386,277 34	$278,197 56					147,794 13	1,525 87			471,316 37	21,934 74	3,264,841 69
1846	300,000 00	14,988 80		314,988 80			2,374,007 56	2,366 02					101,890 49	10,715 00			426,542 97	10,508 28	3,709,283 76
1847							2,788,134 76	56,503 47				3,675 00	92,148 51	2,734 34			65,403 00	3,245 74	3,747,592 81
1848	1,314,819 34	31,720 16		1,346,539 50			3,460,975 92	119,410 30					75,123 83	3,354 14			88,062 07	7,667 17	4,674,350 95
1849	1,889,024 76	221,017 76		2,110,042 52			3,153,614 24						91,030 49	1,135 91			74,593 52	390,524 71	6,045,111 42
1850	192,585 49	10,829 87		203,415 36			3,377,784 27						110,189 64	2,604 74			142,497 72	7,690 30	3,856,874 39
1851	1,000,000 00	9,756 75			$1,009,756 75		3,390,476 63						30,130 07	1,929 00			95,661 55	17,457 67	4,857,005 38
1852	700,000 00	21,519 00		218,885 00	502,634 00		3,702,070 34						47,626 81	1,635 00			167,255 68	36,305 34	4,147,564 32
1853							3,173,222 49						58,578 11	765 00			202,456 32	37,122 57	3,460,347 14
1854	2,250,000 00	342,952 77		2,592,952 77			3,161,425 14						42,699 83	1,975 00			211,278 98	30,144 25	6,516,336 66
1855	3,750,000 00	625,285 05		4,375,285 05			2,980,139 97	657,145 86					117,343 46	1,415 00			130,382 11	50,394 06	7,306,310 79
1856	6,750,000 00	407,201 70		7,157,201 70			2,631,491 11						136,358 45	1,815 00			38,839 41	64,837 34	10,438,977 53
1857	2,750,000 00	323,727 50		3,073,727 50			2,719,925 63	320,000 00					149,953 23	1,938 50			158,643 73	56,471 45	6,233,100 29
1858	2,200,000 00	57,150 50		2,257,150 50			2,529,865 88	262,500 00					107,882 32	1,948 33			343,231 40	169,195 76	6,465,350 99
1859						300,000 00	2,045,442 68	1,240,500 00					49,462 37	2,031 67			115,538 34	173,690 08	3,251,120 92
1860	3,900,000 00	146,329 00		4,046,329 00		207,500 00	1,812,280 80	890,567 66					48,410 49	1,767 24			125,169 27	130,672 39	8,156,398 13
1861	1,200,000 00	16,883 50		1,216,883 50		355,000 00	2,379,534 04	1,069,515 70					67,470 77	4,865 00			127,122 13	122,307 40	5,732,370 05
1862							3,353,168 97	840,552 28					122,941 98	6,765 00			178,577 20	103,646 21	7,972,071 57
1863							4,790,518 09	2,769,623 09					154,959 84	1,165 00			146,865 87	117,523 84	6,869,134 32
1864							5,028,431 32	1,420,188 45					160,329 37	1,511 82			278,903 73	55,179 91	5,340,079 97
1865							4,308,781 20	535,373 94					200,710 84	4,683 00			734,673 88	178,843 59	5,517,639 14
1866							3,516,948 63	881,779 20					166,106 06	4,293 75			299,569 82	137,347 99	7,003,862 71
1867							4,248,931 17	2,147,613 92					143,779 03	1,165 00			297,324 51	137,406 47	5,978,653 53
1868							3,992,161 29	1,406,817 23					129,170 47	750 00			285,069 69	114,480 16	5,966,295 90
1869							4,417,559 50	1,019,265 98					155,358 73	1,215 00			230,734 91	22,133 06	6,350,720 61
1870							4,112,878 52	1,828,400 39					151,527 70	2,129 48			508,228 03	13,932 78	5,351,765 12
1871							3,080,893 57	1,595,053 56					52,488 87	1,267 50			688,295 23	9,388 81	7,645,162 63
1872	1,562,900 00	9,789 86		1,572,689 86		200,000 00	2,813,686 29	3,880,035 93					18,837 19	2,705 00			577,181 58	74,980 11	7,544,818 32
1873	3,145,500 00			3,145,500 00			3,060,328 89	2,238,095 69					88,087 89	5,965 00			231,449 15	244,881 80	9,600,557 08
1874	2,040,600 00			2,004,600 00			3,021,603 67	2,863,069 57					70,737 94	1,679 08			287,705 77	95,605 74	8,662,035 42
1875	2,000,000 00	60,000 00		2,060,000 00			2,921,721 74	3,279,985 15					79,086 32	1,865 00			254,979 83	20,525 41	6,857,266 24
1876	473,000 00	27,601 50		500,601 50			1,902,990 64	2,537,819 04					130,572 82	945 00			87,672 27	20,500 33	2,930,443 43
1877							1,477,331 55	712,819 96					131,974 73	7,537 49			151,835 94	29,461 54	1,362,500 36
1878							1,041,690 66						101,524 38	2,741 56			87,778 79	29,867 98	2,104,363 27
1879							982,243 06	900,208 50					93,614 94	2,160 38			82,814 61	28,989 43	1,920,142 62
1880							907,479 95	805,083 31					96,209 70	2,177 08			103,552 17	5,299 77	2,180,316 36
1881							1,183,352 74	789,724 90					113,600 13	1,535 00			117,264 34	19,232 52	1,941,102 07
1882							810,532 05	878,938 03					106,857 06	1,910 85			62,619 38	14,151 82	1,621,431 73
1883							647,602 88	788,289 74					101,145 21	2,548 65			80,904 22	20,788 97	1,622,857 29
1884							271,706 49	1,145,763 75					99,153 50	770 00				23,657 27	3,070,689 12
1885								2,947,108 35					203,188 75	1,130 00				11,366 44	1,899,635 93
1886								1,683,950 74					176,433 46	1,385 00				4,159 17	1,850,037 89
1887								1,668,060 26					362,153 94	1,657 50				13,184 05	2,525,923 80
1888								2,148,928 31					267,660 70	1,380 00				6,778 05	2,581,552 68
1889								2,305,733 93					139,566 05	1,615 00				16,362 82	2,367,424 24
1890								2,209,880 37					233,213 56	780 00				30,597 36	2,391,590 92
1891								2,127,000 00					241,103 61	950 00				15,093 14	2,571,746 81
1892								2,314,600 06					82,949 32	1,650 00				7,300 17	1,646,387 49
1893								1,554,488 00					20,632 63	500 00				5,589 27	1,189,456 84
1894								1,162,734 94					16,772 88	900 00				3,980 42	1,121,653 30
1895								1,100,000 00					7,960 86	500 00				5,970 56	1,105,013 58
1896	1,770,000 00	1,378 00		1,771,378 00		100,000 00		990,582 16					19,978 65	1,987 03				7,380 52	3,896,283 74
1897	4,000,000 00	39,839 52		4,039,839 52				2,095,559 54					95,421 33	750 00				4,975 51	6,712,155 83
1898	3,230,000 00	163,761 00		3,393,761 00				2,571,169 47					96,324 74	2,322 50				3,340 25	5,615,844 37
1899								2,120,086 08					61,464 26	750 00				25,813 84	1,688,038 10
1900								1,600,000 00					78,892 75	1,150 00				7,192 40	2,725,724 55
1901								2,638,489 40					74,414 94	1,496 25				7,541 49	2,923,330 11
1902								2,839,877 43					91,087 17	1,550 00				23,727 81	2,676,026 09
1903								2,559,114 75				546 36	109,481 65	1,165 00	1,712,848 32			4,232 00	2,575,799 09
1904								748,072 05					129,700 55	1,000 00	1,686,039 00			7,494 98	2,935,048 89
1905	2,000,000 00	46,260 00		2,046,260 00		335,179 32		761,085 02				14,550 00	174,111 25	500 00	1,507,981 50			40,610 90	4,915,009 06
1906	1,000,000 00	11,300 00		1,011,300 00		176,871 63		968,041 00				631 88	189,084 39	10,224 46	1,413,685 47			9,990 79	3,827,134 87
1907	5,000,000 00			5,000,000 00				1,191,677 51				1,172 25	257,141 46	11,577 27	1,244,533 02			129,165 77	11,735,526 57
1908	4,990,000 00	13,945 90		5,003,945 90				5,089,582 61				3,526 44	508,525 62	970 00	1,190,702 00			5,211 32	12,148,370 66
1909	10,010,000 00	113,900 00		10,123,900 00				5,439,015 92					638,683 69	770 00	1,300,708 80			21,749 10	17,911,026 15
1910	11,000,000 00	77,462 60		11,077,462 60		1,520,000 00		5,825,214 56					894,603 01	770 00	1,291,998 42			170,111 93	15,998,885 78
1911	10,000,000 00	430,220 62		10,430,220 62				1,043,940 82					1,065,594 11	210 00	1,263,340 36			262,427 10	14,623,846 34
1912	25,407,000 00	151,398 45		25,558,398 45		3,378,000 00		1,600,924 15				1,130 00	981,060 76	210 00	1,267,460 55			547,681 42	33,991,726 06
1913	1,593,000 00			1,593,000 00		23,000,000 00		2,257,041 88				1,840 00	1,109,892 80	210 00	1,286,562 00			56,584 44	31,501,556 01
1914	30,000,000 00	1,823,100 00		31,823,100 00		600,000 00		4,442,263 33				13,043 44	1,266,985 68	210 00	2,387,196 09			255,783 93	42,377,312 27
1915	17,000,000 00	588,030 00		17,588,030 00		3,600,000 00		6,042,774 43				1,268 74	1,301,308 04	210 00	1,915,979 00			267,608 31	28,726,061 76
1916 (9 months)	20,000,000 00	654,000 00		20,654,000 00		289,000 00		4,042,129 01				10,797 40	1,072,188 53	210 00	1,810 00	4,935,015 47		180,467 12	32,509,484 20
1917	10,000,000 00	481,700 00		10,481,700 00				5,371,337 39				5,665 78	1,873,319 22	410 00	1,170,992 98			283,612 22	20,913,079 05
								7,097,407 48				5,637 15							
Total	$221,735,551 81	$7,378,343 00	$390,061 32	$227,211,442 74	$1,512,390 75	$36,405,517 95	$134,837,814 26	$139,719,082 91	$3,592,029 05	$2,055,458 06	$73,509 99	$380,327 59	$20,110,179 62	$194,842 39	$26,961,535 86	$290,097 66	$10,567,263 84	$5,426,973 28	$600,338,475 98
Add securities in fund for construction of Erie, Champlain and Oswego canals																			411,500 00
																			$600,749,975 98

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Statement of Receipts and Payments in Each Year on Account of all the State Canals up to June 30, 1917, Inclusive

PAID

YEARS	Principal of loan	Premiums and accrued interest on purchase and investment of stock	Temporary loans	Interest on loans	Canal Commissioners and Superintendent of Public Works	Seneca Lock Navigation Company	Black River canal for Erie canal feeder	General fund	General fund debt	Deficiencies of lateral canals and Oneida river improvements	Purchase of Oneida Lake canal and feeder	Repairs of Canals		Expenses of collectors and inspectors	Weighmasters	Miscellaneous	Total
												Contractors	Superintendents				
1817				$6,000 00	$200,000 00											$200 00	$206,200 00
1818				16,250 00	466,900 00											158 37	483,308 37
1819				38,836 64	587,467 09											167 37	626,471 10
1820				70,927 27	668,900 00											152,951 38	892,778 65
1821				123,672 55	1,120,500 00											2,707 95	1,246,880 50
1822				190,948 50	1,955,012 23											1,787 50	2,147,748 23
1823				209,297 13	1,784,102 61											484 80	1,993,884 54
1824				442,041 40	1,275,543 82											194 44	1,717,779 66
1825				409,884 24	990,537 84											16,121 62	1,416,543 70
1826	$270,000 00			423,951 20	648,365 95	$34,095 83										3,511 48	1,504,832 80
1827	94,615 00			418,125 49	374,065 37	19,776 05						$124,652 51	$255 83			29,408 61	1,247,731 29
1828	20,000 00	$1,000 00		424,010 15	267,003 92							284,654 16	26,636 61	$450 00	29,408 61	45,884 62	1,013,221 14
1829	321,142 99	12,800 00		418,842 19	112,801 70							224,227 25	27,042 33	4,052 87		60,716 32	1,174,476 19
1830	30,977 14			416,530 99	97,641 36							255,729 55	27,054 41	5,116 63	20,988 72	15,198 38	819,357 44
1831 (nine months)	9,653 00			318,564 74	171,019 25							229,850 66	24,991 03	4,377 88	15,198 38	42,271 93	2,574,781 02
1832				432,217 32	171,307 74							168,715 53	25,662 63	2,023 50	16,640 49	13,108 45	1,756,845 66
1833	1,478,376 57	87,933 46		411,196 34	144,741 99							350,426 89	25,760 85	4,430 59	15,355 64	13,456 72	2,342,101 89
1834	588,006 61	50,823 45		358,810 52	241,662 34							377,783 40	27,875 08	4,602 25	42,271 93	60,714 63	2,452,370 72
1835	706,943 49	75,217 09		365,823 40	703,902 28							471,106 90	28,816 14	4,511 25	13,108 45	26,576 60	3,089,761 96
1836	551,249 46	40,529 14		328,744 86	977,550 82							441,367 54	30,610 07	4,781 30	13,456 72	19,187 47	2,989,689 04
1837	971,644 93	55,268 01		309,108 82	1,206,663 63							392,444 22	31,064 42	4,211 20	26,576 60	35,804 98	4,725,629 14
1838	351,023 15	13,988 02		446,798 88	1,640,070 19							486,412 41	35,804 98	5,671 71	19,187 47	30,116 02	6,602,420 14
1839	67,300 33			494,817 34	3,655,460 09½	$46,462 96						476,995 22	30,116 02	6,350 32	24,346 64	47,962 05	7,671,450 70
1840	137,726 22	413 69		658,921 58	5,005,515 75	243,634 70				$1,250 00		381,903 15	47,262 00	6,067 85	26,355 41	47,972 05	6,830,830 65
1841	33,770 85		$450,000 00	801,683 57	3,647,214 53			$1,837,602 73		376,397 08	$50,000 00	389,247 94	47,956 86	5,290 22	41,169 30	5,719 28	3,056,637 45
1842	143,600 03	187 30	1,855,000 00	1,006,497 81	2,599,116 81			200,000 00		495,079 95		380,365 56	47,210 12	5,152 55	46,880 17	112,018 93	3,325,388 17
1843	184,768 27		20,000 00	1,093,474 98	797,230 84					474,765 23		432,105 71	47,210 12	4,566 84	60,714 63	46,880 17	6,830,830 65
1844	333,418 60	16,810 40	18,967 00	1,116,726 53	712,499 93			100,000 00		461,776 09		474,344 98	41,533 84	4,724 21	74,634 59	60,714 63	3,056,637 45
1845	1,268,884 81	2,577 94		1,104,319 98	333,717 68					471,316 37		520,001 30	42,438 09	4,985 60	60,716 32	74,634 59	3,325,388 17
1846	2,691,780 64			976,552 48	182,367 30			400,000 00		426,542 97		509,510 96	44,516 21	4,795 93	77,584 47	46,880 17	5,583,650 96
1847	284,490 56	5,131 40		937,205 64	162,276 57			200,000 00	$471,916 66	65,403 00		493,157 16	45,692 90	5,066 65	42,648 03	74,634 59	3,325,388 17
1848	1,344,919 00	3,829 25		911,736 05	864,767 36			200,000 00	350,000 00	88,062 07		687,792 91	51,882 00	5,885 71	73,209 94	42,648 03	2,712,988 57
1849	2,097,329 00			898,599 05	1,513,862 71			200,000 00	350,000 00	74,593 52		528,371 38	50,527 82	6,178 80	82,666 14	73,209 94	4,582,084 89
1850	482,786 64			868,873 74	2,132,379 93			200,000 00	350,000 00	142,497 73		560,845 62	48,904 57	6,081 93	245,815 69	82,666 14	5,802,128 42
1851	573,609 91			835,064 66	1,444,706 71			200,000 00	350,000 00	95,661 55		682,598 82	67,945 95	7,412 50	61,869 98	245,815 69	5,038,185 84
1852	340,265 45			843,795 62	1,381,254 63			200,000 00	350,000 00	167,255 68		809,451 99	62,467 38	7,076 93	78,361 70	61,869 98	4,318,801 08
1853				960,790 28	1,022,005 84			200,000 00	350,000 00	202,456 32		778,847 57	62,992 31	7,468 11	60,992 98	78,361 70	4,239,932 38
1854	479,025 00			926,231 51	1,156,024 74			200,000 00	350,000 00	211,278 98		969,398 43	67,669 77	7,873 16	72,371 22	60,992 98	3,645,553 41
1855	2,240,911 00			1,076,573 17	2,958,707 23				350,000 00	130,382 11		$16,873 23	71,753 20	8,093 29	55,587 11	72,371 22	4,439,872 81
1856	4,489,266 34			1,194,306 67	4,011,241 22				350,000 00	35,839 41		98,393 82	72,827 15	7,796 73	51,263 22	55,587 11	7,677,661 75
1857	102,285 00	267 95		1,361,736 93	2,941,936 58				202,500 00	158,643 73		141,963 69	75,267 84	7,779 10	156,158 04	51,263 22	5,855,618 16
1858	2,929,767 34		100,000 00	1,406,120 80	1,942,658 43					343,231 40		150,464 70	74,477 21	8,096 78	118,033 32	156,158 04	7,819,129 26
1859	152,170 00		200,000 00	1,358,892 32	856,159 49					115,538 34		163,668 59	74,583 30	7,779 10	137,301 29	118,033 32	8,762,220 48
1860	1,100,523 00		502,500 00	1,472,745 78	3,264,976 23					125,169 27		229,127 67	87,021 37	9,867 67	99,394 79	137,301 29	6,042,208 73
1861	2,175,551 23			1,505,304 64	1,188,758 07					127,122 13		260,995 33	87,021 37	9,867 67	99,394 79	99,394 79	7,100,[illegible]
1862	2,120,000 00	22 49		1,429,859 36	1,264,078 51				350,000 00	178,577 20		296,168 98	66,845 55	8,111 30	67,966 80	99,394 79	5,[illegible]
1863	733,300 00	62,271 08		1,381,995 76	545,623 28				350,000 00	146,805 87		353,993 02	68,023 35	8,430 83	159,308 61	67,966 80	5,[illegible]
1864	836,700 00	36,428 28		1,321,440 26	947,618 83			200,000 00	350,000 00	278,903 73		498,938 41	69,320 29	9,256 88	235,654 47	159,308 61	5,[illegible]
1865	2,844,374 76	21,517 83		1,176,289 39	1,019,611 50			151,113 40	950,000 00	734,673 88		950,033 01	70,182 87	9,705 70	137,301 29	235,654 47	8,762,220 48
1866	1,348,935 49	1,412 84		1,081,575 35	1,253,784 14				782,961 04	299,569 82		685,446 80	74,584 30	11,306 35	128,201 06	137,301 29	6,042,208 73
1867	2,515,400 00	11,380 65		969,402 50	1,511,949 04				913,125 00	297,324 51		691,033 52	75,154 10	11,824 04	149,559 37	128,201 06	7,022,351 09
1868	1,483,100 00	7,609 31		869,761 25	1,098,223 94				350,000 00	285,009 69		775,118 74	291 02	76,761 11	13,347 70	149,559 37	5,108,309 02
1869	1,685,180 00	20,289 75		802,210 25	1,398,640 57			127,085 47	1,850,000 00	230,134 91		785,990 96	$1,871 47	76,419 04	13,619 99	119,286 18	9,[illegible]
1870	598,200 00	32,036 00		724,752 00	2,864,018 16					508,228 03		838,091 13	508,171 58	90,196 47	14,299 92	285,274 55	6,463,267 84
1871				706,921 00	1,863,849 62				569,974 61	688,295 23		626,398 33	1,100,650 53	89,054 49	14,044 12	229,799 55	5,888,987 [illegible]
1872	2,132,800 00		200,000 00	673,052 50	1,846,370 98				981,588 68	577,181 58		510,116 48	945,094 12	85,181 02	12,285 30	297,983 39	8,293,651 [illegible]
1873	3,189,300 00			610,514 50	2,353,974 09				1,202,571 35	231,449 15		61,017 29	1,047,812 00	83,824 85	11,950 20	494,668 63	9,[illegible]
1874	3,127,050 00			593,819 09	2,416,850 62				1,500,000 00	287,705 77		14,162 46	1,161,859 60	84,533 44	12,846 39	512,836 37	9,[illegible]
1875	2,143,770 00			604,060 39	1,538,253 87			200,000 00		254,979 83		243 00	984,862 10	75,857 41	12,118 09	201,548 30	9,01[illegible]
1876	478,000 00			603,960 00	701,116 67					87,672 27			830,677 02	73,371 15	10,883 22	198,576 00	2,98[illegible]
1877	181,300 00	108,675 31		698,836 93	214,452 64					151,835 94			929,311 34	55,565 43	9,827 69	179,947 13	2,429,752 [illegible]
1878	880,000 00			549,646 11	255,231 97					87,778 79			521,381 53	50,705 00	4,108 76	150,475 50	2,479,327 60
1879	32,000 00	5,622 50		540,822 00	370,087 84					82,814 61			351,161 75	41,950 67	5,212 86	151,306 36	1,580,984 50
1880		10,450 00		538,902 00	324,772 10					103,552 17			436,180 12	46,267 02	5,642 87	122,941 02	1,588,707 30
1881	5,000 00	55,581 25		538,602 00	528,473 67					117,264 34			440,887 21	40,048 91	4,848 35	136,902 74	1,867,698 47
1882				538,602 00	186,219 66					62,619 38			361,906 04	35,337 23	2,889 83	135,273 42	1,822,847 50
1883	635,200 00	278,374 80		519,330 00	193,502 04					80,904 22			382,812 41	26,844 62	526 62	89,107 50	2,206,608 21
1884	9,000 00			500,310 00	330,864 74								407,885 36	24,422 87		71,447 19	1,343,980 16
1885		40,856 25		500,310 00	493,162 40								374,123 04	23,189 94		113,783 93	1,545,425 56
1886	34,650 00	97,289 07		500,250 00	355,339 37								400,972 16	24,214 38		73,086 54	1,485,801 52
1887	1,660,200 00	43,419 74		495,840 00	577,740 18								412,974 01	25,202 38		103,798 22	3,317,135 53
1888	501,650 00	116,834 75		372,997 50	887,108 38								413,605 44	23,[illegible] 37		122,150 47	2,832,067 71
1889	90,500 00	3,264 62		366,945 00	908,938 41								427,663 20	24,969 54		208,009 31	2,034,490 08
1890	1,710,550 00	102,988 76		325,402 50	1,034,225 07								492,465 87	26,8[illegible] 01		127,037 05	3,819,547 26
1891	1,936,650 00	16,416 32		243,855 00	904,221 92								412,554 02	26,535 12		120,869 70	3,661,102 75
1892	1,941,800 00	70,536 13		76,722 00	564,978 60								433,962 79	26,823 96		94,261 19	3,209,089 67
1893	462,500 00	470 58		9,000 00	545,699 03								421,775 58	27,304 83		109,387 53	1,576,137 55
1894					847,844 29								439,246 30	27,437 24		136,683 40	1,451,211 23
1895			100,000 00		712,499 75								468,345 22	18,304 18		164,610 68	1,403,750 83
1896				15,675 00	890,294 30								487,770 57	18,066 14		411,170 38	1,822,916 39
1897	500,000 00			111,230 14	3,684,092 81								472,721 12	25,988 33		455,002 96	5,249,035 36
1898		19,074 32		206,550 00	5,876,353 36								480,191 04	24,553 17		471,992 11	7,078,714 60
1899		32,472 41		255,000 00	806,004 31								425,728 04	22,566 19		141,609 89	1,683,380 84
1900		49,737 65		255,000 00	1,269,234 81								504,679 03	23,209 87		321,789 11	2,423,647 47
1901		21,685 91		255,000 00	1,440,369 50								498,188 74	18,120 46		391,377 04	2,624,947 65
1902		5,392 58		255,000 00	992,051 42								498,632 67	21,676 93		270,338 69	2,043,092 29
1903		55,622 48		255,000 00	977,457 11								486,593 88	16,3[illegible] 01		342,711 53	2,133,678 01
1904		270 37		255,000 00	968,465 27								484,197 30	16,805 67		528,324 63	2,253,063 33
1905		7,692 84	512,050 95	255,000 00	800,854 85								457,128 99	17,489 88		646,375 11	2,726,591 63
1906	1,270,000 00			292,500 00	1,425,798 91								*434,870 00	19,182 72		819,986 56	3,889,891 86
1907		32,399 19		520,400 00	2,434,964 64									15,941 96		930,743 01	3,743,448 80
1908		5,599 07		456,900 00	4,275,421 52									15,664 76		1,139,434 18	3,893,359 53
1909		341,322 57		756,900 00	8,012,505 41									14,966 60		†1,176,561 48	10,302,253 09
1910		17,589 99	1,520,000 00	906,900 00	8,758,934 94									14,120 69		1,962,968 03	13,180,513 65
1911		2,404 49		1,546,900 00	13,750,407 64									14,851 99		††3,586,699 11	18,900,793 23
1912	4,000,000 00	14,507 02	3,375,000 00	2,409,223 31	14,528,413 43									14,439 20		2,769,052 38	27,111,535 34
1913	3,230,000 00	17,470 18	4,003,000 00	2,660,188 53	14,936,860 51									11,084 80		3,643,138 90	28,501,752 92
1914		111,260 60	10,000,000 00	3,374,187 47	16,994,570 67									10,624 54		‡4,853,996 57	44,514,345 85
1915		32,872 22	4,200,000 00	4,369,075 05	11,508,929 53									10,891 56		‡‡4,003,791 20	24,125,559 56
1916 (9 months)		4,667 60	3,654,000 00	5,082,500 00	5,463,190 24											**4,665,823 41	18,873,443 05
1917		89,597 17	289,000 00	5,682,500 00	6,532,671 89											§4,996,250 50	17,590,019 56
Total	$73,731,891 81	$2,411,568 40	$40,059,517 95	$18,663,565 89	$218,697,432 53½	$53,871 88	$290,097 66	$5,015,774 60	$13,834,037 34	$10,567,203 84	$50,000 00	$8,147,809 10	$38,499,573 35	$3,744,380 28	$408,016 37	$47,212,381 75†	$544,390,812 76

There belongs to the Sinking Fund for the canal debt

Sinking fund for the redemption of the debt for enlargement and completion of the canals	$160 00
Sinking fund for redemption of debt for construction of Erie, Champlain and Oswego canals (No. 2)	500 00
Sinking fund for redemption of debt for construction of Erie, Champlain and Oswego canals (No. 3)	2,066,447 25
Sinking fund for redemption of debt for construction of Erie, Champlain and Oswego canals (No. 4)	16,018,987 89
Sinking fund for redemption of debt for construction of Cayuga and Seneca Barge Canal (No. 5)	5,853,208 27
Sinking fund for redemption of debt for construction of Barge canal terminals (No. 6)	466,608 18
Sinking fund for redemption of debt for construction of Erie, Champlain and Oswego canals (No. 7)	752,331 11
Sinking fund for redemption of debt for construction of Cayuga and Seneca Barge Canal (No. 8)	4,631,924 33
Sinking fund for redemption of debt for construction of Barge canal terminals (No. 9)	294,192 92
Sinking fund for redemption of debt for construction of Erie, Champlain and Oswego canals (No. 10)	509,374 20
Sinking fund for redemption of debt for construction of Erie, Champlain and Oswego canals (No. 11)	191,187 88
Sinking fund for redemption of debt for construction of Barge canal terminals (No. 12)	192,713 32
Fund for maintenance and repair	122,880 32
Fund for the construction of the Erie, Champlain and Oswego canals	[illegible]
Fund for construction of Cayuga and Seneca Barge canal	[illegible]
Fund for construction of Barge canal terminal	[illegible]
Total	$56,545,876 27

Balance on hand June 30, 1917

Aggregate	56,359,163 22
	$600,749,975 98
With the above balance of	[illegible]
There are also unexpended balances in hands of canal officials	186,713 05
Total	$56,545,876 27

* Subsequent to April 1, 1906, all salaries and expenses of superintendents of canal repairs and subsequent to July 1, 1916, all salaries and expenses of collectors and inspectors have been included in the column headed "Canal Commissioners and Superintendent of Public Works."

† Total miscellaneous payments were $1,577,668.90, but on account of there being a discount in the purchase of bonds of $101,107.42, this amount was deducted from miscellaneous.

†† Total miscellaneous payments were $3,659,133.11, but on account of there being a discount in the purchase of bonds of $72,573.1, this amount was deducted from miscellaneous.

‡ Total miscellaneous payments were $5,071,118.59, but on account of there being a discount in the purchase of bonds of $217,122.2, this amount was deducted from miscellaneous.

‡‡ Total miscellaneous payments were $4,118,724.96, but on account of there being a discount in the purchase of bonds of $114,933.76, this amount was deducted from miscellaneous.

** Total miscellaneous payments were $4,796,551.91, but on account of there being a discount in the purchase of bonds of $130,728.50, this amount was deducted from miscellaneous.

§ Total miscellaneous payments were $5,057,453.65, but on account of there being a discount in the purchase of bonds of $61,202.55, this amount was deducted from miscellaneous.

STATE OF NEW YORK

UNIVERSITY OF ILLINOIS LIBRARY
JUN 1 1921

SPECIAL REPORT

ON

MUNICIPAL ACCOUNTS

BY THE

STATE COMPTROLLER

TRANSMITTED TO THE LEGISLATURE MARCH 22, 1918

ALBANY
J. B. LYON COMPANY, PRINTERS
1918

Report of the Bureau of Municipal Accounts of the State Comptroller's Office for the Calendar Year of 1917

The report is divided into three parts:

PART I contains a brief statement of the work of the Municipal Accounts Bureau for the year 1917, the results of the work, comments in regard thereto and recommendations as to certain subjects believed to require legislative consideration.

PART II is a digest of controlling statutes, citations of court decisions, opinions of the Attorney-General and rulings of the Comptroller relating to the affairs of municipalities.

PART III contains statistical tables compiled from the reports of fiscal officers filed with the Comptroller pursuant to section 30 of the General Municipal Law, so arranged as to show in comparative form —

(a) Receipts from the various sources of revenue.

(b) Costs of the several functions of government.

(c) Fund balances at the beginning and ending of the fiscal periods.

(d) Indebtedness of the municipalities.

PART I

A brief statement of the work of the Bureau of Municipal Accounts for the year ended December 31, 1917, the direct results of the work, and the Comptroller's comments with respect thereto, together with his recommendations concerning certain subjects believed to require legislative consideration.

PART I

Requirements as to Municipalities

Respecting municipal corporations, except cities of the first class and counties wholly included within a city of that class, the Comptroller is required (a) to cause the accounts of each to be inspected and examined periodically, as he may deem necessary; (b) to formulate, prescribe and install uniform systems of accounting in the several groups of municipalities; and (c) after having prepared and furnished to the fiscal officers of such municipalities forms upon which to render annual reports, to tabulate the substance thereof in comparative statistical form so arranged as to reflect the financial condition of each municipality, its sources of revenue and the purposes and objects for which its funds have been expended.

Procedure in Examinations

The general practice is to cause a general audit, examination or investigation to be made of the affairs of municipalities. In some cases, however, a general investigation of all the affairs of a municipality would, under existing circumstances, be undesirable and result only in a waste of time and money. In such circumstances, an examination or investigation is made of the activities of some particular office or division only of the municipality which appears to require investigation. Therefore, the scope of examinations may be either (a) a general examination of all activities of municipalities, or (b) an examination of some particular office, bureau or department thereof.

General Examinations

In 1917 general examinations were completed or commenced and completed in the following named municipalities:

Cities

Amsterdam
Auburn
*Batavia
Beacon
Corning
Geneva
*Glens Falls
*Little Falls
Niagara Falls
Plattsburg
*Saratoga Springs
Tonawanda
White Plains

Towns

Amenia
Ashland
Beekman
Clinton
Coxsackie
Dover
Durham
Fishkill
Halcott
Hyde Park
Jewett
La Grange
Lewisboro
Mamaroneck
Milan
North East
Prattsville
Pawling
Pine Plains
Pleasant Valley
Rhinebeck
Romulus
Stanford
Stockport
Thompson
Ticonderoga
Tonawanda
Union Vale
Washington
Yorktown

Villages

Camden
Chatham
Dolgeville
Fairport
Lakewood
Mamaroneck
Rifton
Wilson

SPECIAL EXAMINATIONS

Examinations of a special character were completed of the clerk's offices of the counties of Greene and Schoharie and of the office of the clerk of the village of Cornwall. These examinations were made because it appeared from information produced that proper accounting had not been made of fees or other revenues collected or received.

EXAMINATIONS PENDING

At the close of the year examinations were pending in the cities of Elmira and Yonkers; in the towns of Covert, Fayette, Junius,

* Audit of revenues and expenditures only.

Lodi, Ovid, Seneca Falls, Tyre, Varick and Waterloo, in Seneca county; Fleming, Moravia and Venice, in Cayuga county; Geneva, Gorham and Phelps, in Ontario county, and Poundridge, in Westchester county; and in the village of Long Beach.

During 1917, as in previous years, it was the policy of the department to confine its examinations to municipalities of the same class and to groups of such municipalities in selected sections of the State. This was found to be productive of more economical results.

As will be noted from the list of examinations made, third class cities and towns were the subjects of special study and investigation. Work was undertaken in counties and villages only upon request of officials or others interested, and not then unless facts were presented which seemed to justify immediate consideration.

It seems desirable to state briefly certain findings and deductions which demonstrate the wisdom of State supervision over municipal finances:

First. In the accounts of twenty-four of the fifty-two municipalities examined in 1917 discrepancies or shortages were found.

Second. Of the twenty-four discrepancies or shortages disclosed, fifteen were of sums ranging from $100 to $3,800, averaging $976.16.

Third. In the thirty-eight examinations of the year, the scope of which included an analysis of the legality of expenditures, it was found that in the aggregate $79,436.39 was expended for purposes not legally chargeable against the municipalities.

It may seem startling that a discrepancy or shortage of $100 or more should be found in the accounts of *one of every three* municipalities examined. Were that the experience of but one year it might be viewed as accidental, but experience suggests that substantially the same ratio will be maintained in making original examinations of the 1,500 or more municipalities of the State. This conclusion is based upon the experience gained in one hundred and forty-one examinations made during the years of 1915, 1916 and 1917, in which discrepancies or shortages were found in sixty instances, and in forty-one of which the individual amounts exceeded $100, aggregating for the sixty, $82,690.19.

More inaccuracies are disclosed in the accounts of town officers than in those of any other class of officials whose accounts have been examined. In the seventy-five towns examined in 1915, 1916 and 1917 thirty-three discrepancies or shortages were found, aggregating $57,647.25.

The term "discrepancies or shortages" is used to indicate deficiencies in cash.

Some of the deficiencies were occasioned by misappropriation or peculation of funds by officials and involved moral turpitude. In several instances of this character criminal proceedings have been instituted and the offenders were convicted and imprisoned. In other cases the deficiencies may be attributed to the failure to keep accurate accounts and the neglect of officials to correct errors in their favor. No disposition is intended to reflect unjustly on the honesty of officials, but it is noticeable that the number of errors made against the interests of municipalities greatly outnumber those made against the interests of officials. In another class of cases the discrepancies in cash may fairly be attributed to mistakes difficult for the officer to detect because of crude and imperfect accounting methods.

In none of the instances where a discrepancy or shortage is reported does it appear that the deficiency is based upon amounts said to have been illegally expended, but in each instance it was found that less cash was in the municipal treasury than should have been, assuming all payments to have been legal. Whether the shortage was caused by deliberate stealing, gross carelessness or mistake, the effect upon the taxpayers was the same.

It is a satisfaction to report that, generally, officials appreciate the benefits accruing from periodic examinations or investigations made of their municipal affairs. Little, if any, actual hostility to the examinations was encountered during the year. The department has aimed to assist the officials and to disseminate information respecting municipal, administrative, accounting and financial problems, and to that is attributed, to a very great extent, the friendly relations existing between municipal officials and this department. Numerous testimonials of the favorable attitude of local officials toward this work and appreciation of its benefits are on file in the Comptroller's office in the form of letters

written to the department after reports of examinations had been transmitted.

CONSTRUCTIVE ACCOUNTING

In my report for 1916 I commented briefly on the uniform system of accounting for cities of the third class which had been installed in ten of the cities during that year. In 1917 the work of installation was continued. As of December 31, 1917, the uniform system had been installed in the following twenty-eight cities:

*Auburn
*Beacon
*Canandaigua
*Corning
*Cortland
Dunkirk
Fulton
Glens Falls
*Hornell
*Jamestown
Johnstown
Mechanicville
*Lackawanna
*Lockport
Mount Vernon
*North Tonawanda
*Norwich
Ogdensburg
Olean
*Oneonta
*Oswego
*Plattsburg
*Port Jervis
*Poughkeepsie
*Salamanca
Saratoga Springs
*Sherrill
White Plains

Arrangements were also made for the instalment of the system during 1918 in eleven more cities of that class (cities having a population of less than 50,000) as follows:

Amsterdam
Batavia
Geneva
Glen Cove
Gloversville
Kingston
Little Falls
Newburgh
Niagara Falls
Rensselaer
Watervliet

It is expected that some, if not all, of the ten remaining cities of the third class, as to which no definite agreement has yet been effected, will adopt the system during the current year.

After installing the uniform system it is found necessary, in order to insure its faithful and comprehensive execution, to do follow-up work. Conditions differ in the various cities. In some, more of this work is required than in others. While no great

* Cities in which the system was installed in 1917.

amount of time has been spent in any one city, considerable labor, which I believe has been fully justified by the benefits obtained, has been devoted in the aggregate to the twenty-eight cities where the system is in successful operation.

That this system is of great benefit to the various cities is fully indicated by numerous letters received by the department from officers of the cities after the merits of the system have become fully comprehended and, therefore, appreciated.

This work has also received very favorable comment from authorities in other states. To a great extent it is a pioneer work. It will undoubtedly prove of value in states other than New York, as is indicated by requests for information concerning the system from sources without the State.

Other constructive accounting work of more limited character was performed by the department as follows:

In Onondaga county, the office of county auditor having been created, a complete system of accounting for the entire county was devised and installed. The system established in that county will be adopted as a basis for the formulation of a uniform system for all counties of the State, to be promulgated this year.

In the county of Westchester a department of charities and corrections was created and, upon invitation, a comprehensive original system of departmental accounting was installed. The commissioner is very much pleased with it and speaks in complimentary terms of its merits.

Accountants were assigned to assist county treasurers and other officers of the counties of Cayuga, Chemung, Hamilton, Schoharie, Schuyler, Seneca, Suffolk, Sullivan and Wyoming.

Further, much work was done on a uniform system of accounting for counties and a uniform plan of recording the financial transactions of towns. It is the intention of the department to publish the plans of both these systems during 1918.

Reports and Statistics

As required by law, blanks upon which to render reports were furnished to the fiscal officers of the 1,509 municipal corporations of the State required to render annual reports to the department. The information contained therein has been tabulated and forms Part III hereof.

In some instances the reports are found difficult of analysis, undoubtedly because the officers have inadequate accounts. It is expected that the reports will be more intelligible as the accounting methods improve. The statistics herein published are believed to be as nearly accurate as it is possible to produce at this time from the reports as rendered. They are transmitted with that understanding.

Recommendations

I take this occasion to again bring to the attention of your honorable body the following subjects believed to be of sufficient importance to demand legislative consideraton. They were enumerated and discussed in my special report on municipal accounts for 1916, on pages 12–19, inclusive, thereof. I will not reiterate or elaborate on that discussion but refer to it only. What I said on the specified pages is equally true to-day and I place great emphasis thereon.

Briefly, those subjects are as follows:

First. That the provisions contained in third class city charters respecting finances are inadequate, insufficient, unscientific and not well designed to serve the purposes of the government of such cities.

Second. That the plan for financing towns is fundamentally and vitally defective and that the Town Law should be thoroughly revised.

Third. That the County Law admits of but does not require a sensible financial plan or program and that it should be amended in that respect.

Fourth. That uniform provisions should be made in relation to the issuance, duration and means of payment of bonds of all municipal corporations.

PART II

Digest of Controlling statutes,
Court decisions,
Opinions of Attorney-General,
Rulings of State Comptroller,

respecting municipal problems.

The Bureau of Municipal Accounts receives many inquiries from public officials and others dealing with municipal problems and requests addressed to other State departments are frequently forwarded to this bureau for reply.

The replies of the bureau to such inquiries from the time of its establishment to December 31, 1916, were briefed and published in the Special Report of the Comptroller on Municipal Accounts for the year 1916. In the following pages similar replies written during the calendar year 1917 are briefed and references inserted to replies of preceding years published in the report for the year 1916.

COUNTIES

Abstract of Town and County Accounts — Publication.

(Special Report, 1916, p. 27.)

Agricultural Law — Repeal of Article 7, County Law.

Chapter 800 of the Laws of 1917 is entitled "An act to amend the Agricultural Law relative to dogs and the protection of domestic animals therefrom," and expressly repeals article 7 of the County Law.

(William S. Gray, Seager, N. Y., August 7, 1917.)

Allegany County — Sheriff's salary.

(Special Report, 1916, p. 27.)

Almshouse Maintenance — Apportionment of expense.

(Special Report, 1916, p. 28.)

Armorers — Civilian employees.*

(Special Report, 1916, p. 29.)

Armories — Maintenance funds — Transfers — Rentals and other incomes.

(Special Report, 1916, pp. 29, 30.)

Bail — Cash in lieu of.

(Special Report, 1916, pp. 30, 31.)

Bank Tax — Payable on holiday.

(Special Report, 1916, p. 31.)

Same — Distribution.

Section 24-g of the Tax Law, as amended by chapter 494 of the Laws of 1917, makes the aggregate assessed valuation of the participating districts the basis for distribution of bank taxes.

* Section 245 of Military Law, referred to in this communication, has been amended by chapter 435, Laws of 1917. See opinion of Attorney-General, dated June 19, 1917, briefed at page 34, *infra*.

Chapter 328 of the Laws of 1917* (amending the Education Law) abolished the old school district system and placed all the schools in a town under the jurisdiction of a town board of education, except in union free school districts having a population of fifteen hundred or more or employing fifteen teachers or more and except in Nassau county. Such union free school districts may become subject to the jurisdiction of a township school board and town school units may be established by district superintendents.

Having in mind these several groupings of schools, a county treasurer may be required to apportion the school share of bank taxes as follows:

First: To each town having a board of education with jurisdiction over all the schools in the town.

Second: To each town having a town board of education and one or more union free school districts having a population of fifteen hundred or more or employing fifteen teachers or more.

Third: To each town school unit.

(Willis L. Terry, Riverhead, N. Y., October 29, 1917.)

Board of Child Welfare — Custody of funds — Establishment — Municipality chargeable.

(Special Report, 1916, pp. 31, 32.)

Same — Municipality chargeable.

Under authority of section 154 of the General Municipal Law a board of supervisors may determine whether or not the actual expense for the relief of widowed mothers and children shall be a charge upon the county or upon the respective towns thereof.

It is believed this provision of the statute is intended to cover those cases where the distinction between town, city and county poor has been abolished and all poor made a county charge.

This statute, read in connection with section 138 of the Poor Law, does not authorize boards of supervisors to declare the status of poor persons but only to revive or abolish the distinction for

* Repealed by chapter 199, Laws of 1918.

the purpose of supporting such person. (General Municipal Law, section 154; Poor Law, section 138.)

(Attorney-General to George A. Watrous, Binghamton, N. Y., January 15, 1917.)

See Suffolk County, *infra.*

Board of Supervisors — Annual meeting — Authority to create funded debt; to refund erroneous taxes; to publish proceedings — Contracts with members — Compensation of clerk — Duties of clerk — Purchasing committee — Boiler inspection.

(Special Report, 1916, pp. 32–36.)

Same — Contracts with members.

A member of a board of supervisors is precluded from becoming interested directly or indirectly in any contract with the county in which he is a supervisor. (Penal Law, section 1868; Matter of Plattsburg, 27 A. D. 353.)

(B. S. Hayes, County Treasurer, Watertown, N. Y., February 27, 1917.)

Same — Authority to raise money to enforce provisions of Conservation Law.

By subdivision 16 of section 12 of the County Law boards of supervisors are authorized to raise moneys to aid in carrying out the provisions of the Forest, Fish and Game Law. Under this subdivision a board has no authority to appropriate a sum of money for payment over to a private organization. Furthermore, it is believed that expenditures from such an appropriation must be for a public purpose and that the purchase or lease of hunting rights for the use of members of a particular organization would not fall within the purview of the statute quoted.

(Thomas R. Tillott, Schenectady, N. Y., December 18, 1917.)

Bond Issues — Interest payments — Unexpended balances.

(Special Report, 1916, p. 37.)

Bonds and Undertakings — County Treasurer — Sheriffs.

(Special Report, 1916, p. 37.)

Cattaraugus County — Sheriff's reports.
(Special Report, 1916, p. 38.)

Chemung County — Fees of sheriff.
(Special Report, 1916, p. 38.)

Children — Maintenance — Commitment to institutions.
(Special Report, 1916, p. 38.)

Civil Service Law — Rules of State Civil Service Commission.
(Special Report, 1916, p. 39.)

Committee Clerks — Duty of clerk of board.
(Special Report, 1916, p. 39.)

Compulsory Attendance Law — Fines for violation.
(Special Report, 1916, p. 40.)

Coroner — Deposits — Inquests — Witness fees — Salary and disbursements.
(Special Report, 1916, pp. 40, 41.)

Cortland County — Sheriff's compensation.
(Special Report, 1916, p. 39.)

County Aid — Temporary loans.
(Special Report, 1916, p. 41.)

County Auditor — Duties — Issue of subpoenas.
(Special Report, 1916, p. 42.)

County Bacteriologist — Expenses — Oath of office.
(Special Report, 1916, p. 43.)

County Canvass — Publication.

No statute requires the board of canvassers to publish its proceedings in pamphlets or in the journal of the board of supervisors. The statute requires the board of canvassers to prepare certain statements and determinations and to file the same in the office of the board of elections or county clerk's office in New York county. Thereupon it becomes the duty of the board of elections, or county clerk in New York county, to cause such statements and deter-

minations to be published. (Election Law, sections 206, 430, 437, 438.)*

(Marvin Shiebler, Suffolk County, N. Y., January 16, 1917.)

See also Opinions of Attorney-General, 1912, p. 423.

Section 22 of the County Law provides that boards of supervisors of counties, other than Erie and Kings, shall designate the newspapers in which the official canvass shall be published and shall fix the compensation therefor.

(Hon. Merton E. Lewis, Attorney-General, December 14, 1917.)

County Canvassers — Compensation.

(Special Report, 1916, p. 43.)

County Charges — Audit — Verification of claims.

(Special Report, 1916, p. 44.)

County Clerk — Assistants and supplies — Duties — Fees — Reports of corporations.

(Special Report, 1916, pp. 44, 45, 46.)

Same — Fees.

Items in a fee bill of a county clerk examined and classified as "legal" and "illegal." (Code of Civil Procedure, section 3304; Hawley vs. Howard, 153 App. Div. 252.)

(E. W. Personius, District Attorney, Elmira, N. Y., January 13, 1917.)

Section 20 of the Domestic Relations Law provides that the services rendered by a county clerk in carrying out the provisions of that statute are a county charge except in counties where the county clerk is a salaried officer in which case such services are a part of the duties of the office. In a county wherein the office of county clerk is a fee office it is within the function of a board of supervisors to determine the reasonableness of a claim for compensation for services required under the statute referred to. Since

* Since the foregoing was written, the Attorney General has rendered an opinion contrary to the views expressed in that communication. (See State Department Reports, No. 58, page 113.)

no specific fee is prescribed the value of the services is to be determined by the board of supervisors and its decision in the matter is final unless reviewed and reversed by the courts by means of a writ of *certiorari*. (Domestic Relations Law, section 20.)

(Otis A. Leonard, County Clerk, Elmira, N. Y., February 13, 1917.)

County Comptroller — Status of clerk.

A clerk in the employ of the county comptroller is not a county official but rather an employee and hence is not precluded from contracting with the municipality as an individual. It would, however, be of doubtful propriety to permit a clerk in this position to investigate his own claim. The county comptroller having charge of the work should assign another to the examination of such a claim or give it his own personal attention.

(B. Stewart McKnight, County Treasurer, Mineola, N. Y., June 30, 1917.)

County Depositaries — Designation.

(Special Report, 1916, p. 46.)

County Jail — Employment of prisoners.

(Special Report, 1916, p. 47.)

County Superintendent of the Poor — Expenses in certain proceedings — Expert witnesses — Orders.

(Special Report, 1916, p. 47.)

County Treasurer — Authority to borrow; to correct errors and make refunds — Designation of county depositaries — Duties — Trustee of cemetery lots — Payment of warrants — Use of rubber stamps — Fees — Judgment for costs — Premium on bond — Reports — Salary.

(Special Report, 1916, pp. 48–53.)

County Warrants — Statute of limitations.

(Special Report, 1916, p. 53.)

Court Expenses — Expert witness for defense — Payment.

(Special Report, 1916, p. 54.)

Court Officers and Attendants — Compensation.

(Special Report, 1916, p. 54.)

Criminal Trials — Expenses.

(Special Report, 1916, p. 55.)

Draft Boards — Members' expenses.

Under the Selective Service Law the President is authorized to utilize the services of all federal departments, officers and agents and of the several states and subdivisions thereof in executing the provisions of the act. All persons designated or appointed by the President, or by the Governor or any officer of the State when authorized by the President, are required to perform such duties as the President shall order or direct. The Selective Service Act is a war measure and the President, himself or through the governor of a state, may command the services of all local officials. When so commanded, the officials must act. No provision is made for additional compensation, but being required to act because of their official positions, it follows presumably that expenses actually and necessarily incurred are charges against the municipalities which the officials represent.

(Dwight T. Corwin, County Auditor, Riverhead, September 11, 1917.)

Same — Eligibility of sheriff.

Chapter 810 of the Laws of 1917 is entitled "An act to enable officers and employees of the state or any civil division thereof to accept office and serve on any board in connection with the national drafting act." The substance of the statute is indicated by the title and under this statute it is believed legal for a sheriff to serve as a member of a local draft board and, if entitled to compensation from the federal government for such service, to retain the same for his own use.

(John Knight, Arcade, N. Y., December 5, 1917.)

District Attorney — Assistant — Compensation of Assistant — Employment of counsel — Compensation of counsel — Services of detective — Expenses — Increase of salary.

(Special Report, 1916, pp. 56–61.)

Same — Expenses.

Although the district attorney may legally claim reimbursement for traveling expenses incurred in criminal investigations and requiring his attendance in different parts of the county, he is not entitled to expenses incurred at the county seat or while traveling between his residence and the county seat. (People ex rel. Wood vs. Denton, 41 A. D. 386; Matter of Pinney, 17 Misc. 24.)

(Henry Hirshberg, District Attorney, Newburgh, N. Y., April 18, 1917.)

Subdivision 29 of section 12 of the County Law provides in part that the board of supervisors shall have power to and may provide a fund for the payment in advance of audit of properly itemized and verified bills for the expenses of the district attorney, lawfully and necessarily incurred in the prosecution of criminal actions or proceedings arising in his county and, by resolution, authorize the county treasurer to apply said fund in payment of such bills on the approval of the district attorney endorsed thereon.

There is no similar provision in the County Law applicable to the office of sheriff. (County Law, section 12.)

(B. S. Hayes, County Treasurer, Watertown, N. Y., July 12, 1917.)

Dutchess County — City of Poughkeepsie, separate poor district — State Charities Aid Association — Supervisors' compensation — Tax sales.

(Special Report, 1916, pp. 61–63.)

Education Law — Supervisor's bond.

(Special Report, 1916, p. 63.)

Election Law — Boards of elections and election commissioners; compensation of employees, expenses, supplies — Compensation of election officials — Publication of primary notices.

(Special Report, 1916, pp. 64–67.)

Epileptics — Commitment.

(Special Report, 1916, p. 67.)

Erie County — Fees of county clerk.

Special Report, 1916, p. 68.)

Essex County — Fees of county treasurer.

(Special Report, 1916, pp. 68, 69.)

Fines — Violation of Liquor Tax Law — Distribution.

Fines imposed for a violation of subdivision " P " of section 30 of the Liquor Tax Law, collected by county treasurers, should be divided between the State and the locality.

Section 39 of the Liquor Tax Law provides that on conviction of any person for violation of the provisions of the Liquor Tax Law, the penalty for which is prescribed in sections 27, 28 and 36, the amount of the penalty or fine imposed shall be docketed as a judgment in favor of the State Commissioner of Excise and against the defendant. The penalty for violation of subdivision " P " of section 30 is provided for in subdivision 2 of section 36. The fine imposed for violation of that provision should, therefore, be docketed as a judgment in favor of the State Commissioner.

The method of apportionment is prescribed by section 10, which is to the effect that all taxes, fines and penalties shall be collected by the county treasurer, except taxes assessed under subdivisions 4 and 5 of section 8 and under section 9-a of the Liquor Tax Law, and all fines and penalties in connection therewith, and that such taxes, fines and penalties shall be paid by the county treasurer receiving the same within ten days in the proportion of one-half thereof to the treasurer of the State and one-half to the supervisor of the town or the chief fiscal officer of the city in which the traffic from which the revenues were received was carried on.

(Department of Excise to State Comptroller, November 8, 1917.)

Fire Districts — Management and control.

The management and control of fire districts is regulated by section 38 of the County Law. Commissioners are not authorized

to purchase badges, caps and uniforms for themselves out of moneys raised for miscellaneous purposes.

(John M. Cullen, Secretary, Brookhaven, N. Y., January 30, 1917.)

Provision for the establishment, management and control of fire districts in a town outside of an incorporated village is found in section 38 of the County Law.

(M. F. Voight & Sons, Big Flats, N. Y., March 5, 1917.)

Fiscal Year — State departments.

(Special Report, 1916, p. 69.)

Same — Counties.

Although no statute expressly fixes the fiscal year for counties, it is believed boards of supervisors may do so under authority of section 142 of the County Law.

In practice it is found that fiscal years in counties are not uniform. Perhaps the most common is that commencing on November 1st and ending on October 31st following. As a matter of practice, the fiscal year of a county is usually determined by the time the county treasurer renders his annual report. By subdivision 7 of section 142 of the County Law county treasurers are required to "exhibit to the boards of supervisors at their annual meeting or whenever they direct all books and accounts and all vouchers relating thereto to be audited and allowed." Although not expressly stated, a fair construction of this sentence implies that the report should cover all transactions for a definite fiscal period.

The clause "or whenever they direct" might be cited as authority for the proposition that a board of supervisors may require a county treasurer to close his books as of December 31st and that he produce his books, accounts and vouchers at some meeting of the board held thereafter. Such a direction would effect a change in the fiscal year and, although easy of accomplishment, would lead to some complications which should receive consideration before making the change.

Although no statute fixes the date on which the annual meeting of the board of supervisors is required to be held, various provi-

sions of the law indicate that the meeting should begin in the month of November. Section 58 of the Tax Law requires the board of supervisors to levy the annual tax "at its annual meeting" and section 59 of the same statute prescribes that the tax shall be levied on or before December 1st unless a later date is designated by the board.

Various other statutes require the county treasurer to furnish the board of supervisors certain information necessary to enable it to complete the tax levy.

Moreover, section 243 of the County Law seems to require a complete report by the county treasurer to the board of supervisors on or before the fifth day of November of each year.

(W. A. Foster, Utica, N. Y., September 27, 1917.)

No statute prescribes a fiscal year for a county. It is believed, however, that a fiscal year may be fixed by resolution of a board of supervisors, and when this department is consulted in reference thereto it recommends the period beginning November 1st and ending October 31st following. Such a period gives the county treasurer ample opportunity between the close of the fiscal year and the beginning of the annual meeting of the board of supervisors to close his books, prepare his annual report and submit to the board of supervisors the information required by various provisions of the statute.

(Floyd P. King, Malone, N. Y., December 10, 1917.)

Franklin County — Board of supervisors — Purchasing committee.

(Special Report, 1916, p. 69.)

Same — Appropriation accounts — Disposition of unexpended balances.

The following is an answer to a communication from Franklin county treasurer:

The several offices and departments of your county government should be credited at the beginning of the year or as soon thereafter as an annual budget is compiled with the several amounts appropriated for their use. The various offices and departments are not interested in the condition of cash in the county treasurer's

office, nor, in incurring liabilities, are they restricted to the amount of cash or the proportionate amount of cash available. When the annual budget has been compiled and the taxes levied, the law provides means for financing all appropriations. Therefore, providing cash is purely an administrative function.

The county treasurer may not borrow in anticipation of taxes without authority from the board of supervisors, but when authority is granted he may borrow in anticipation of unpaid taxes at any time during the fiscal year.

Unexpended balances of appropriations should not be carried forward, but should be reported to the board of supervisors and included with estimated revenues for the purpose of reducing the tax levy for the ensuing year.

(W. R. Smith, Deputy County Treasurer, Malone, N. Y., October 17, 1917.)

Grand Jury — Stenographer — Qualifications — Appointment and compensation.

(Special Report, 1916, pp. 69, 70.)

Herkimer County — Town meetings.

(Special Report, 1916, p. 70.)

(See letter of Attorney General, dated January 3, 1916, Wilmurt folder.)

Highways — County roads — Payment of awards — Deposit of highway moneys — Town and county highways.

(Special Report, 1916, pp. 71–73.)

Home Defense Corps — Legislative enactments.

The board of supervisors of Ontario county having passed a resolution appropriating $5,000 " for the equipment of local military organizations, especially those known as the home defense corps, within Ontario county " and purporting to authorize the county treasurer to borrow such sums as may be necessary from time to time upon certificates of indebtedness, " one-half of which shall be payable within two years and the remaining one-half within four years from date of issue," the county treasurer requested advice concerning his powers in the premises.

The department's reply was briefly as follows:

Two enactments of the Legislature in 1917 have some bearing on the subject. Chapter 235 of the Laws of 1917 adds section 77-a to the Military Law and chapter 525 of the Laws of 1917 adds subdivision 23-a to section 12 of the County Law. Section 77-a authorizes a county, city, town or village to provide arms, uniforms and equipment for military organizations raised within the municipality and to provide for the support of any person or persons residing in such municipality who may be dependent upon a man enlisted in the Federal service, National Guard or Naval Militia. Under authority of this section the governing board may appropriate necessary moneys therefor and provide the same by tax to be levied upon the taxable property of the municipality in the same manner as other municipal taxes and may borrow the amount of any such appropriation upon certificates of indebtedness, one-half of which shall be payable within two years and the remaining one-half within four years from the date of issue.

Subdivision 23-a of section 12 of the County Law authorizes the board of supervisors to appropriate and make available for a home defense committee of the county such amount as it may deem proper to defray the disbursements of the committee, to be paid out of any moneys of the county available therefor. The subdivision referred to will not be operative longer than the expiration of six months after the close of the present war.

Home defense corps are organized under section 5-a of the Military Law and Circular No. 1 of the Adjutant-General's office dated April 25, 1917.

Undoubtedly the board of supervisors had power to make the appropriation specified in the resolution referred to and for the purpose therein mentioned. Nevertheless chapter 235 does not authorize the payment of this money in a manner different from that governing the payment of other county moneys in the county treasurer's possession. In the absence of such a provision the county treasurer should retain the custody of the fund and expend it only upon the order, warrant or draft of the board of supervisors based upon a claim duly presented for audit.

It will be observed that under authority of subdivision 23-a the board of supervisors may make an appropriation available for a

home defense committee and that the money may be paid out by the county treasurer on the order of the treasurer of such committee.

Home defense committees are voluntary organizations doing a valuable work and serving a useful purpose. The statute contains no specification of the powers and duties of such a committee. It may be its function to acquire equipment, uniforms and arms for home defense corps, but if it has that authority it cannot be discovered by reference to the statutes or to any other legal source. If the committee has authority to contract for arms, uniforms and equipment for a home defense corps, then such expenditures would come within the meaning of the word "disbursements" used in chapter 525 and the treasurer of the home defense committee could draw on the county treasurer in payment thereof. But if the home defense committee has not that authority, and the statute is not explicit on this point, the converse is equally true and the county treasurer should refuse to honor the order of the treasurer of such committee.

In any event the resolution submitted for consideration confers no authority upon the county treasurer to disburse any part of the appropriation except upon the audit of claims presented by the board of supervisors. (County Law, § 12; Military Law, § 77-a.)

(Peter R. Cole, County Treasurer, Canandaigua, N. Y., June 13, 1917.)

A similar inquiry was received from Hon. Ellis J. Staley, county attorney of Albany county, N. Y., and the reply was substantially the same as the foregoing.

(Ellis J. Staley, County Attorney, Albany, N. Y., June 14, 1917.)

Insane Persons — Commitment — Criminal insane.

(Special Report, 1916, pp. 73–77.)

Same — Reimbursement for expenses of commitment.

Chapter 446 of the Laws of 1874 was entitled, "An act to revise and consolidate the statutes of the State relating to the care and custody of the insane," etc. This statute was repealed by the Insanity Law and the Code of Criminal Procedure and its sub-

stance re-enacted in the statutes mentioned (Insanity Law, § 84; Code of Criminal Procedure, §§ 495-a and 836).

Section 84 of the Insanity Law relates to practices within the purview of the civil law.

Section 836 of the Criminal Code confers certain powers upon courts as a part of the administration of the criminal law.

Section 84 of the Insanity Law provides that "If the person sought to be committed is not a poor or indigent person, costs and expenses of the proceeding to determine his insanity and secure his commitment paid by any town, city or county may be collected by it from the estate of such person or from the person legally liable for his maintenance and the same shall be a charge upon the estate of such person or the same shall be paid by the persons legally liable for his maintenance."

The section quoted is believed to apply to commitments whether under authority of section 84 of the Insanity Law or section 836 of the Code of Criminal Procedure. (Insanity Law, § 84; Code of Criminal Procedure, §§ 495-a and 836.)

(B. S. Hayes, County Treasurer, Watertown, N. Y., August 31, 1917.)

Insurance Policies — Proceeds.

(Special Report, 1916, p. 77.)

Interest — Earnings of liquor tax fund.

Under the common-law rule, interest earned follows the fund. If that rule had not been abrogated or modified by the statute hereinafter mentioned, counties would receive no part of interest earned by deposits of excise moneys; but such interest would be payable to the State and to the localities entitled to participate in the distribution of the principal.

Subdivision 17 of section 12 of the Liquor Tax Law prescribes that all interest accruing on deposits of undivided excise moneys and of interest accruing on the part thereof apportioned to the State shall belong to the State of New York, and that all interest accruing on the part thereof belonging to the localities, until withdrawn from the bank of deposit, shall belong to the county.

(B. S. Hayes, County Treasurer, Watertown, N. Y., September 27, 1917.)

Interpreters — Compensation and expense.

(Special Report, 1916, p. 78.)

Jefferson County — County auditor — Claims for equipment of tuberculosis hospital — Special tax law.

(Special Report, 1916, pp. 78, 79.)

Same — Deficiency in the tax roll — Duty of supervisors.

On the tax-roll of one of the towns in Jefferson county the tax was extended at a rate which produced $7,672.79 less than needed to pay the town charges and the town's share of the State and county taxes. The report of the supervisor of that town for the year ending December 31, 1916, on file in this office indicates a general fund balance of cash on hand on that date amounting to $547.59.

Unless recourse be had to the Legislature for an enabling act, neither town nor county can borrow to meet this deficiency and nothing remains to be done except to charge the amount thereof to the town, report it to the board of supervisors at its next session, and levy the same against the town in the next annual levy.

Incidentally attention is called to the fact that the board of supervisors is responsible for the situation described. Section 58 of the Tax Law requires the board of supervisors to levy the taxes, and although each supervisor may perform the purely clerical work of ascertaining the rate, the adoption thereof is the duty of the board as a whole. (Tax Law. § 58.)

(B. S. Hayes, County Treasurer, Watertown, N. Y., February 8, 1917.)

Same — County treasurer's salary — Fees on liquor taxes.

The salary of the county treasurer of the county of Jefferson was fixed by a resolution of the board of supervisors adopted on the 15th day of December, 1911. The resolution provided that "all fees received for services and duties rendered by the county treasurer shall be the property of and paid over to the county of Jefferson."

In addition to the salary so fixed, the treasurer is entitled to retain the fees prescribed for collecting and disbursing excise moneys.

Prior to the amendment of 1911, section 12 of the County Law authorized boards of supervisors to fix the salaries or compensation of county treasurers, district attorneys and superintendents of the poor. The amendment of 1911 (chapter 359) extended the authority of the board and authorized it to fix the salary or compensation "of any county officer or employe except a judicial office * * * notwithstanding the provisions of any general or special law." The same amendment also enlarged the authority of the board to the extent of permitting it to prescribe "the time or manner of payment" of the salary of each officer or employee and the "mode of appointment, number and grade of any appointive county officer."

(B. S. Hayes, County Treasurer, Watertown, N. Y., October 4, 1917.)

Same — Refunding bonds — Certificates of indebtedness — Rate of interest.

In the county of Jefferson an issue of highway bonds becomes due on April 1, 1918. Intending to refund the issue, no taxes were levied in 1917 to provide funds for payment. No satisfactory bids were received in response to the first advertisement and pending readvertisement the county treasurer submitted the following inquiries:

First: If after readvertising we receive no bids at par or better, how may I procure funds to pay bonds due April first?

Second: May I issue certificates of indebtedness to run until next tax levy, for levy or bond issue?

Third: May we pay more than five per centum interest on bonds?

No method is known by which funds may be procured under circumstances indicated in the first inquiry, nor does any statute permit the issuance of certificates of indebtedness under the circumstances indicated in the second inquiry.

The third inquiry is answered by reference to section 8 of the General Municipal Law, relating to the issue of refunding bonds,

which prescribes that they shall bear interest "at not exceeding the rate of five per centum per annum." *

(B. S. Hayes, Watertown, N. Y., December 21, 1917.)

Jurors — Compensation — Entertainment.

(Special Report, 1916, pp. 79, 80.)

Military and Naval Service — Compensation of municipal employees entering Federal service.

Officers and employees of the State or of a municipal corporation who are members of the National Guard or Naval Militia and who entered such military service prior to May 10, 1917, are entitled only to such payments from the State or municipal corporation as are provided for in subdivision 3 of section 245 of the Military Law as amended by chapter 435 of the Laws of 1917.

(Unpublished opinion of Attorney General, dated June 19, 1917, addressed to Superintendent of Public Works.)

Same — Certificate of service.

A county treasurer paying compensation to county officers and employees in the Federal military service under authority of chapter 435 of the Laws of 1917 may take a continuing certificate from the commanding officer.

(Peter R. Cole, County Treasurer, Canandaigua, N. Y., July 19, 1917.)

Same — Information required by auditing authorities.

Auditing authorities of municipalities having officers or employees in the Federal service should procure for their files a certificate executed by the commander of the unit of which the employee is a member, or perhaps a letter from the proper governmental department showing the date of entrance, or of obligation to enter, into the Federal service. If such entrance or obligation to enter was after May 10, 1917, except by draft or conscription, the authorities should obtain, in addition, the certificate of the Governor in case of State employees, of the mayor in the case of city employees, or of the appointing board or officer

* Section 8 of General Municipal Law is modified by section 23 of the same statute as amended by chapter 23 of the Laws of 1918.

in the case of any other municipality or political subdivision of the State, showing that the consent of such officials had first been obtained. The certificates should also show the amount of the compensation the employee was receiving at the time of entrance into the Federal service.

(Robert A. Pattison, County Comptroller, White Plains, N. Y., July 24, 1917.)

Same — Armory employees.

The compensation of armory employees who are absent from regular duty while engaged in war service should be paid from the funds provided by the counties comprising the armory district where such persons have been employed. In cases where the officers who ordinarily have certified to payrolls of armory employees are absent because of war duty, the payroll should be certified by the executive officers of the State Armory Commission.

An armory employee or other employee of the State or municipality may, upon execution of a power of attorney, designate the person to receive his public salary while he is engaged in war duty.

(Hon. Merton E. Lewis, Attorney General, to James W. Lester, Brigadier General, July 31, 1917.)

Same — Status of deputy county clerk.

The county clerk of Lewis county receives compensation at the rate of $3,000 per year, out of which he is required to pay all employees of his office. Such salary appears to have been fixed by the board of supervisors by resolution adopted December 19, 1912. Prior to the date of the adoption of such resolution the county clerk's compensation consisted of fees and out of the fees he was required to make provision for the compensation of the employees of his office. A deputy county clerk is clearly an employee of the county and not an employee of the county clerk, for by section 162 of the County Law every county clerk is required to appoint a deputy who before entering upon the duties of his office must take the constitutional oath of office. It follows, therefore, that a deputy county clerk, although receiving his salary

from the county clerk, and who has otherwise qualified, is entitled to the benefits of chapter 435 of the Laws of 1917.

(Edward E. DeLester, U. S. Recruiting Station, Utica, N. Y., August 10, 1917.)

Same — Statute providing for payment of compensation.

By operation of the statute hereinafter cited, counties are required to pay certain portions of the monthly salary of county officers or employees absent and engaged in the military or naval service of the United States.

Subdivision 3 of section 245 of the Military Law, as amended by chapter 435 of the Laws of 1917, is as follows:

> "During the absence of an officer or employee of the state or of a municipal corporation or of any other political subdivision thereof, while engaged in the performance of ordered military or naval duty, as a member of the national guard or naval militia, or in the performance of duty in the federal military, naval or marine service * * * he shall receive such part of his salary or compensation as such officer or employee as equals the excess, if any, of such salary or compensation over the compensation paid to him for the performance of such duty; but such payment by the state or by a municipal corporation or political subdivision thereof, to an officer or employee during such absence shall not be less than twenty-five dollars a month."

This statute has been construed by the Attorney-General to apply equally to State officers and employees, and to the officers and employees of counties, cities, towns and villages. In his opinion the Attorney-General holds that an officer or employee of the State, or of any county, city, town or village therein, whose compensation in the military service equals or exceeds the compensation received in the civil position at the time he entered the military service, is not entitled to receive any further remuneration from the municipality he formerly served; but, if such an officer or employee enters the military service at a less rate of compensation than he received in the civil position, he is entitled to receive monthly from the municipality he formerly served at least twenty-five dollars or such additional sum as will make the

combined compensation received from the Federal government and from the municipality equivalent to the salary previously received from the municipality. (State Department Reports, Vol. 12, p. 473.)

If the position, vacated by an officer or employee entering the military service, has been filled by another who is receiving the salary appropriated therefor, it will be necessary for the board of supervisors to pass a resolution authorizing the application of moneys not otherwise appropriated and which may be available for the purpose. In the event that no funds are available, it will be necessary to await such action of the board of supervisors as may be requisite to provide the available funds.

This communication suggests a form of certificate which may be received from the commanding officer of the branch of the service with which the municipal employee is connected and calls attention to the fact that if the entry into the Federal service was subsequent to May 10, 1917, some evidence should be produced showing the consent of the Governor, mayor or other municipal officer.

If, at any time, it is desired to ascertain the amount of salary or compensation paid to a former municipal employee, that information will be furnished by the Adjutant-General upon proper request. (Military Law, § 245; State Department Reports, Vol. 12, p. 473.)

(Philip Schantz, County Treasurer, Kingston, N. Y., September 18, 1917.)

Same — Designation of substituted payee.

This communication explains the effect of chapter 435 of the Laws of 1917, amending the Military Law, as the same is explained in communication addressed to Philip Schantz, Esq., county treasurer, under date of September 18, 1917. (*Supra.*)

Excess salary checks may be made payable and forwarded to the employee, or may be made payable to any person lawfully designated by such employee to receive the same. (See opinion of Attorney-General under date of July 31, 1917.)

(H. R. Smith, Supervisor, Hempstead, N. Y., September 28, 1917.)

Military Expenses — Payment when militia is engaged in aiding civil authorities — Authority of county treasurer to borrow on certificates of indebtedness.

(Special Report, 1916, pp. 80, 81.)

Mohawk and Hudson River Humane Society — Certification of claims.

(Special Report, 1916, p. 81.)

Montgomery County — County court stenographer.

(Special Report, 1916, p. 82.)

Motor Cycles — Disposition of fees, fines and penalties.

(Special Report, 1916, p. 82.)

Motor Vehicles — Disposition of fines and penalties.

The following fines and penalties should be forwarded to the State Treasurer where they are imposed for violations relating to motor vehicles and automobiles:

1. Any violation of the statutory provisions of article 11 of the Highway Law relating to motor vehicles. This does not include, however, fines and penalties imposed for violations of local ordinances in towns, villages and cities.

2. Violations of statutory provisions of the new General Highway Traffic Law as it relates to automobiles, trucks, delivery wagons and motor vehicles.

Subdivision 1 of section 291 of the Highway Law has provided since 1910 that "on the first day of each month or within ten days thereafter all fines, penalties or forfeitures collected for violations of any of the provisions of this article or of any act in relation to the use of public highways by motor vehicles now in force or hereafter enacted shall be paid over to the State Treasurer." My construction is that the Legislature must be charged with having contemplated the provisions of this statute when it enacted the General Traffic Law. However, the State is entitled to fines and penalties imposed for violations of ordinances under the Traffic Law, the authority of People v. Buffalo holding good in relation to those as well as the Motor Vehicle Law.

3. In regard to violations of chapter 72 of the Laws of 1916, adding article 11-a to the Highway Law and relating to motor

cycles, the statute is somewhat different since it provides for an apportionment of all fines or penalties "whether imposed by statute or local ordinance, rules or regulations," and fifty per centum goes to the State and fifty per centum to the county wherein the violation occurs.

The general rule, therefore, may be stated as follows: The State Treasurer receives all the fines and penalties imposed under the statutory provisions of articles 11 and 11-a of the Highway Law in its relation to motor vehicles or under the General Highway Traffic Law. He is not entitled to fines and penalties imposed for violations of local ordinances, rules and regulations enacted pursuant to the authority of those two statutes or any other statute.

In regard to motorcycles, the State may retain fifty per centum of all fines and penalties, whether imposed under the provisions of the General Highway Traffic Law, article 11-a of the Highway Law, in its relation to motorcycles or under the statute or local ordinance, rule or regulation enacted pursuant to the authority of these two statutes or any other statute.

(Unpublished opinion of Attorney-General, dated July 25, 1917.)

Motor Vehicle Fund—Allotment and disbursement.

Section 291 of the Highway Law requires boards of supervisors to allot the motor vehicle fund to one or more towns within the county. A certified copy of the resolution of allotment is required to be filed with the county treasurer, and thereupon the county treasurer is required to pay to the several supervisors the amounts to which each town is entitled as determined and indicated by such resolution.

After such funds have been paid to the supervisors of the respective towns, they become a part of the town highway fund and are disbursed by the supervisor in the same manner as other disbursements made from that fund.

(B. S. Hayes, County Treasurer, Watertown, N. Y., July 20, 1917.)

Municipal Loans — General principles — County treasurer's authority to borrow — Temporary highway loans.

(Special Report, 1916, pp. 83–86.)

Nassau County — Special tax law — Levy of armory tax.

Chapter 541 of the Laws of 1916 is a special tax law affecting only Nassau county. In the year 1916 and prior to the amendment by chapter 297 of the Laws of 1917, the county budget was required to be completed on or before the 15th day of October. In the year 1916 the Nassau county authorities were not informed or advised of the amount of the armory tax in time to include the amount in the budget of that year and, as a result, the amount thereof was not levied. The county has authority to borrow only for the payment of items already levied. Subsequently this department was consulted as to ways and means of procuring the moneys necessary to pay the armory tax, and it was suggested that the same might be paid out of any funds of the county which had not been appropriated for particular purposes. The department's reply also contained the following outline of the methods followed in certifying and levying the armory tax:

"By section 197 of the Military Law I am required to certify this tax to each of the boards of supervisors of the State on or before the 1st day of November. I cannot certify it until the Armory Commission has made an appropriation and filed the list with me. In turn the Armory Commission cannot make the appropriation until the State Board of Equalization has equalized the assessed values of property for the several counties of the State, nor until the commanding officer of the brigade or the major-general, as the case may be, shall have approved the estimates of the officers in charge of armories as provided in section 193 of the Military Law."

(Wm. E. Luyster, County Treasurer, Mineola, N. Y., June 4, 1917.)

Same — County road system.

This department keeps no record of bonds issued by towns and counties for highway purposes. Such information, however, should be available at the office of the town clerk of the town, or, in the case of a county, at the office of the county clerk.

Town and county clerks are required by section 10 of the General Municipal Law to keep in their respective offices suitable books in which shall be entered a full description of the amount, rate of interest, class, number, date of issue, authority for issue and maturity of all bonds issued by any of its officers.

Nassau county has adopted what is known as the county road system, authorized by chapter 564 of the Laws of 1910. Section 3 of the statute mentioned authorizes the board of supervisors to borrow from time to time for the construction, improvement, maintenance and repair of county roads and to issue bonds or other evidences of indebtedness therefor. There is nothing in the statute requiring the establishment of a sinking fund.

(C. W. Child, North Hempstead, N. Y., December 11, 1917.)

Niagara County — Supervisors' compensation.

(Special Report, 1916, p. 86.)

Oneida County — Highway Law, section 320-a.

(Special Report, 1916, p. 87.)

Same — Authority of sheriff to appoint deputies.

The sheriff of the county of Oneida has appointed seven deputies to guard the dams and bridges of a local gas and electric company. The company has agreed to pay the salaries of the deputies and to furnish a bond of $3,000 per man. Authority for such appointment is found in section 183 of the County Law or, if that section be deemed to be repealed by the local act, then in subdivision 5 of section 12 of the County Law.

(Edward Shea, Utica, N. Y., July 17, 1917.)

Onondaga County — Payroll for highway employees — Purchasing agent — Committee expenses.

(Special Report, 1916, pp. 87, 88.)

Same — Compensation of supervisors.

This communication is in reply to an inquiry from Onondaga county enclosing for review a bill of a supervisor for compensation for extending taxes and making copies of the tax-roll.

It is the duty of assessors to compile an assessment-roll, and, when completed and verified, to make two copies thereof, one of

the copies to be retained by the assessors for use of themselves and their successors in office and the other to be filed in the office of the town clerk.

Although a board of supervisors may require an additional number of copies of the assessment-roll to be made and to specify by whom such additional copies shall be made, such board has no authority to relieve the assessors of the duty of compiling one original roll and of making two copies thereof.

Section 58 of the Tax Law provides that the assessment-roll (meaning the original assessment-roll delivered to the supervisor) becomes the tax-roll when the taxes are extended and that a copy thereof shall be delivered to the proper supervisor, who shall deliver it to the clerk of the proper city or town to be kept by him for its use. There appears to be no necessity for making two additional copies of the tax-roll, and a reasonable construction of the statute is that the original tax-roll shall be delivered to the collector and a copy filed with the town clerk, or vice versa.

The authority for paying a supervisor for extending taxes and for making a copy of the assessment-roll or tax-roll is found in section 23 of the County Law. This section provides a fee for making copies of the assessment- and tax-rolls and for extending taxes. For making a copy of the tax-roll it provides "compensation at the rate of one-half of the compensation authorized for making a copy of the assessment- and tax-rolls."

Although opinions differ as to the proper construction of this section, it is believed that the Legislature intended to authorize the allowance to a supervisor for making a copy of the tax-roll of one-half of the fees provided for making a copy of the assessment-roll and one-half the fees provided for extending the taxes thereon.

(E. R. Deming, Clerk, Board of Supervisors, Syracuse, N. Y., February 5, 1917.)

Orphan Asylums — Audit of bills.

(Special Report, 1916, p. 88.)

Probation Officer — Payment of expenses.

(Special Report, 1916, p. 88.)

Same — Payment of salary and expenses.

A county probation officer was paid a salary and actual expenses monthly upon the certification of the county judge.

Reviewing the resolution of the board of supervisors providing for such payment, the opinion was expressed that that part thereof which directed monthly payments of salary by the county treasurer upon the certification of the county judge is a valid exercise of authority vested in a board of supervisors by subdivision 5 of section 12 of the County Law. So far as the payment of expenses is concerned, it was held that the board of supervisors was without authority to delegate the power of audit to the county judge.

(William A. Henderson, Probation Officer, Goshen, N.Y., April 26, 1917.)

Public Records — Destruction.

(Special Report, 1916, p. 89.)

Rensselaer County — County clerk's fees.

(Special Report, 1916, p. 89.)

Rockland County — Supervisors' compensation.

(Special Report, 1916, pp. 124, 125.)

Saratoga County — Duty of cities to account for State and county taxes.

(Special Report, 1916, p. 89.)

Schenectady County — Sheriff's fees.

(Special Report, 1916, pp. 90, 91.)

Same — Transportation of prisoners to State prison.

Subdivision 5 of section 12 of the County Law, read in connection with an act relating to the office of sheriff of the county of Schenectady (chapter 168 of the Laws of 1911), authorizes and permits the board of supervisors of the county to fix a per diem rate of compensation to be allowed to deputy sheriffs for services rendered in transporting convicts to the State prisons. If persons other than deputies are employed by the sheriff for that purpose he is entitled to be reimbursed for expenses actually and necessarily incurred in so transporting the convicts.

Obviously it is the duty of the sheriff to have convicts transported to a State prison either by himself or by some of the salaried deputies in the employ of the county, whenever the activities of the office permit that to be done, and non-salaried deputies and other persons should be employed only when it is not possible for the sheriff or his salaried deputies to perform the work.

As a general proposition no person other than the sheriff or his deputy may transport convicts to a State prison. The sheriff should not part with the custody of a convict sentenced to prison, except to a deputy, until the convict is delivered to the prison authorities.

(A. S. Golden, County Attorney, Schenectady, N. Y., April 14, 1917.)

Schoharie County — County clerks — Fees in naturalization cases.

The county clerk of Schoharie county is in receipt of a salary under authority of a resolution of the board of supervisors adopted in 1912. The resolution prescribed that it shall be the duty of said county clerk to perform all services which he is or shall be required or authorized by law to perform by virtue or by reason of holding such office. It also provides that the salary or compensation shall be paid to, received and accepted by said county clerk in lieu of and in full payment of all fees, perquisites and emoluments which said county clerk would be entitled to receive by virtue of his office.

With reference to fees for issuing hunters' licenses, the case of Matter of Bernardi, 133 App. Div. 510, is authority for the proposition that such fees belong to the municipality and not to the clerk.

In the case of Price v. Erie County, 221 N. Y. 260, it was held that the county clerk of Erie county, who was in receipt of a salary, was not entitled to retain fees in naturalization cases. The phraseology of the statute under which the Erie county clerk receives a salary is substantially similar to the phraseology of the resolution of the board of supervisors making the Schoharie county clerk's office salaried and hence the case last cited is believed to be

authority for the proposition that fees collected by him in naturalization cases belong to the county and not to the county clerk.

(F. M. Hart, Examiner, December 7, 1917.)

School Taxes — Collection, return and reassessment — Erroneous returns — Correction of errors — Fees.

(Special Report, 1916, pp. 91–93.)

There is no provision in the Education Law prescribing the time when a warrant for the collection of school taxes must be made returnable. It is, however, the practice of the State Department of Education to specify the time by way of suggestion in the form of warrants contained in school district registers.

If, however, any other time is desired the date thereof should be determined at the annual school district meeting when the tax is levied.

With reference to renewals the statute (section 423 of the Education Law) prescribes that it shall be lawful for the trustees to renew such warrant and "whenever more than one renewal of a warrant for the collection of any tax-list may become necessary in any district, the trustees may make such further renewal, with the written approval of the supervisor of any town in which the schoolhouse of said district may be located, to be endorsed upon such warrant."

An account rejected by a town board or board of town auditors upon its merits cannot be audited by a subsequent board, but if disallowed for any reason not affecting its merits it may be reconsidered and audited by a subsequent board. (People ex rel. Mason v. Board of Supervisors, 45 Hun, 62.)

(Lewis E. Kenyon, Supervisor, Monterey, N. Y., February 10, 1917.)

Seneca County — Statute authorizing refund of erroneous taxes.

Chapter 351 of the Laws of 1916 was passed to meet an extraordinary condition in the county of Seneca and no provision was made therein for a refund of erroneous taxes in cases in which the property against which such taxes had been levied had been or

would be transferred to others for the reason that authority to make such refund is found in section 16 of the County Law.

(James A. Starr, Clerk, Board of Supervisors, Clyde, N. Y., March 16, 1917.)

Sheriff — Payment of transportation of discharged prisoners.

(Special Report, 1916, p. 93.)

Society for Prevention of Cruelty to Children — Appropriations for support.

(Special Report, 1916, p. 93.)

Soldiers, sailors and marines — Relief — Construction of section 81 of Poor Law — Burial of soldier's wife.

(Special Report, 1916, pp. 94, 95.)

Same — Construction of section 84 of Poor Law.

The provision of section 84 of the Poor Law authorizing the contribution of the sum of $50 toward the expense of burial of a widow of a soldier "who shall die such widow" does not apply in the case of a soldier's widow who after the death of her soldier-husband has remarried. In Webster's Dictionary a widow is defined as "a woman who has lost her husband by death and has not married again." (Poor Law, § 84.)

(Henry R. Follett, Norwich, N. Y., March 9, 1917.)

Special Game Protectors — Status — Fees.

(Special Report, 1916, p. 95.)

State Comptroller — Authority — Duties.

(Special Report, 1916, p. 96.)

State Militia — How constituted — Home defense corps.

All able-bodied male citizens, with certain exceptions, between the ages of eighteen and forty-five years who are residents of the State constitute the State militia. (Military Law, § 1.)

The State militia is divided in two parts, the active and the reserve. The active militia, commonly known as the National Guard, consists of the uniformed military force of the State, including the Naval Militia. The reserve militia is composed of all other able-bodied male citizens between the ages liable to call for military service.

By chapter 151 of the Laws of 1917 the Governor is empowered, at any time, to order, authorize or recommend such organization of the reserve or of designated classes thereof as he may deem to be for the public interest and may prescribe regulations governing their activities. Acting on the authority thereby conferred, the Governor has empowered the Adjutant-General to prescribe rules for the organization of the home defense corps. Such regulations are set forth in Circular No. 1 of the Adjutant-General's office, dated April 25, 1917. Briefly, the circular mentioned authorizes the organization of three kinds or classes of military units, prescribes the number of officers and the minimum and maximum enlisted strength. The units are a company, a detail platoon and a squad.

In order that an organization may come within the term "local military organization" as used in chapter 235 of the Laws of 1917, it must be a unit of the reserve miltia as provided in the circular referred to, its application must be approved by the home defense committee of the county and it must be mustered by the Governor through the Adjutant-General's office.

(Hiram R. Smith, Supervisor, Hempstead, N. Y., May 18, 1917.)

Steuben County — Employees in office of county clerk.

This communication considers the right of the board of supervisors of Steuben county to change the compensation of a clerk in the office of the county clerk filling a position described as "index clerk."

The county clerk of Steuben county receives a salary under authority of chapter 323 of the Laws of 1890. That statute prescribes the number of clerks and deputies authorized to be employed in the office of the county clerk and fixes their respective salaries. In 1913 the board of supervisors, presumably acting under authority of subdivision 5 of section 12 of the County Law, increased the salary of the index clerk. Since, at the time of the passage of such resolution, the board of supervisors was acting under authority of the statute cited, full effect must be given to the last sentence of subdivision 5 prescribing that the salary or compensation of an officer or employee elected or appointed for a

definite term shall not be increased or diminished during such term.

(H. Ward Timmerman, Bath, N. Y., December 3, 1917.)

Subpoenas in Criminal Cases — Fees for serving.

(Special Report, 1916, p. 97.)

Suffolk County — Court attendant.

(Special Report, 1916, p. 97.)

Same — Audit of claims for salaries and expenses of board of child welfare.

Article 7-a, added to the General Municipal Law by chapter 228 of the Laws of 1915, confers no power on local boards of child welfare to audit claims for salaries and other administrative expenses.* In Suffolk county such claims must be presented to and filed with the county auditor as prescribed by chapter 107 of the Laws of 1916.

(Mrs. Avis Sawyer, Riverhead, N. Y., March 7, 1917.)

Same — Publication of minutes of proceedings of board of supervisors — Duties of sheriff and compensation of deputies.

It is believed to be within the province of a board of supervisors to determine whether or not its proceedings shall be printed daily. If, because of the volume of business transacted, a board decides that the affairs of the county will be more intelligently and more expeditiously managed by laying before its members daily a record of the preceding day's business, it is believed to be within its power to so order. Boards of supervisors have only such powers as are expressly conferred by statute and such implied powers as are necessary to give full force and effect to the powers granted. Under this rule it is believed the board may order the printing of its daily minutes and that when a county auditor, in the exercise of his duties, decides that such printing is necessary to the proper conduct of the county business, no court would overrule the finding.

* Such authority has since been conferred by chapter 551 of the Laws of 1917.

Chapter 131 of the Laws of 1902 makes the office of sheriff of Suffolk county salaried and regulates the management thereof. Chapter 583 of the Laws of 1916 amends the earlier statute and permits the sheriff to designate temporarily three deputy sheriffs whose compensation for services while so designated shall be at the rate of not exceeding five dollars per day for each day actually and necessarily employed, together with the actual and necessary expenses incurred in the discharge of their duties.

Section 182 of the County Law authorizes each sheriff to appoint such and so many deputies as he may deem proper, not exceeding one for every three thousand inhabitants of his county.

It appears, therefore, there are or may be in Suffolk county deputy sheriffs of two classes, as follows:

1. Deputies appointed under authority of chapter 131 of the Laws of 1902, as amended by chapter 583 of the Laws of 1916; and

2. Deputies appointed under authority of section 182 of the County Law.

The compensation of the deputies in the first class is prescribed by the statute mentioned, that is to say, not more than five dollars per day for each day actually and necessarily employed, together with actual and necessary expenses. The compensation of deputies in the second class appears to have been fixed by the board of supervisors under authority of subdivision 5 of section 12 of the County Law by resolution adopted June 8, 1915. This resolution prescribes a compensation of five dollars per day for services "for which no specific compensation is prescribed by law." A specific compensation is prescribed by law for taking a prisoner to jail, but none for returning the prisoner from jail to the place of examination. The compensation prescribed is that found in section 740-b of the Code of Criminal Procedure, namely, "for every mile traveled in taking the prisoner to jail, going and returning, ten cents."

In the communication which prompted this reply the crime, in connection with which the disputed charges arose, is described as a "burglary case," a felony.

Justices of the peace have no authority to try felony cases but may only examine the defendant and either discharge or hold for

the action of a grand jury. The proceedings in such cases are outlined by chapter VII of the Code of Criminal Procedure. Section 192 of that chapter prescribes that "if an adjournment be had for any cause, the magistrate must commit the defendant for examination," and section 193 prescribes the form of commitment which, except in the city and county of New York, must be directed to the sheriff of the county.

It appears, therefore, to be the duty of a magistrate, pending examination, to commit offenders charged with the commission of a felony to the custody of the sheriff for confinement in the county jail, although temporary confinement may be made in a lock-up "when immediate removal to a county jail cannot be made." (Town Law, section 352.)

One of the special deputies may convey prisoners to the county jail and, when delivery is made, the authority of the special deputy ceases and thereafter the prisoners remain in the sheriff's custody. For such transportation the special deputy is entitled to the compensation prescribed by section 740-b of the Code of Criminal Procedure, namely, ten cents a mile going and returning.

Bringing the prisoners again before the justice and, after examination, returning them to jail is the duty of the sheriff which may be performed by the sheriff in person, or by the under sheriff, or by one of the deputies of either class. If the subsequent transportation be by the sheriff or under sheriff; neither is entitled to compensation other than his salary. Each would be entitled, however, to be reimbursed for actual and necessary disbursements under authority of section 11 of chapter 583 of the Laws of 1916.

If, however, for any valid reason the sheriff finds it impossible to attend to the subsequent transportation of the prisoners in person or by his under sheriff, he may delegate that duty to one of the deputies of either class. If so delegated, a deputy described above as of the first class is entitled to compensation at the rate of not more than five dollars per day, together with necessary expenses. A deputy of the second class, if so delegated, is entitled to the compensation prescribed by the board of supervisors under authority of the resolution adopted June 8, 1915, referred to above.

(Dwight T. Corwin, County Auditor, Riverhead, N. Y., September 14, 1917.)

Same — Authority of auditor.

Chapter 107 of the Laws of 1916 created the office of county auditor in the county of Suffolk. As amended by chapter 58 of the Laws of 1917, this statute vests in the auditor the power of audit subject only to the right of claimant to appeal to the board of supervisors. Hence, only such claims are audited by the board of supervisors as have been rejected in part or in whole by the auditor. It is believed, therefore, that the clerk of the board of supervisors of Suffolk county is not required to publish an abstract of accounts, claims and demands against the county audited by the county auditor from whose action no appeal has been taken to the board of supervisors.

(D. T. Corwin, Riverhead, N. Y., December 27, 1917.)

Sullivan County — County court — Publication of notices of terms.

(Special Report, 1916, p. 97.)

By reference to the last printed proceedings of the board of supervisors of Sullivan county on file in this office, namely that of 1915, the annual report of the county superintendent of the poor contains a table showing the weekly cost of maintenance of the inmates of the county almshouse and various amounts appear to have been charged to the several towns in Sullivan county for the maintenance of their respective poor. It is, therefore, assumed that the so-called town and county system of poor maintenance prevails in that county. Under such system it is the duty of the county superintendent of the poor to ascertain the rate per week necessarily expended by him in support of the inmates and that amount is charged to the towns on the basis of the number of inmates in the almshouse chargeable to the several towns. There is no distinction in the law as between "special medicine and care" and the ordinary treatment and care afforded to all inmates. The extra expense, if any, is added to the total and apportioned, and cannot in any event be made a special charge against the town liable for the support of the particular inmate.

With reference to the commitment of children to orphan asylums in the county where the town and county system prevails, it is the duty, in the first instance, of the local overseer of the poor,

with the consent of the supervisor, to attend to the commitment of orphans to orphan asylums, and the expenses incurred are chargeable to the town and should be audited and allowed by the town board. In all cases, however, the overseer should notify the county superintendent of the poor of commitments, and it is desirable that the county superintendent of the poor keep a record showing the name of the orphan, the place of commitment, the town from which the commitment issues and the name of the municipality chargeable with support.

Section 450 of the State Charities Law requires every superintendent or overseer of the poor who is authorized by law to make commitments to any State charitable institution, to make a written report to the clerk of the board of supervisors of the county, or of the county in which any town is situated which is liable for any such board, instruction, care or clothing within ten days after such appointment or commitment and therein state, when known, the nationality, age, sex and residence of each person so appointed or committed and the length of time of such appointment or commitment.

Letchworth Village, located at Thiells, Rockland county, N. Y., Craig Colony located at Sonyea, Livingston county, N. Y., and the Home for Weak-minded Women located at Newark, Wayne county, N. Y., are State institutions and persons committed thereto are maintained at the expense of the State. However, the law now expects relatives who are able to contribute in part to such maintenance to do so, but in every case preference in the reception of inmates must be given to indigent persons. The law further provides that admissions shall be in proportion to population and, therefore, when a county has its quota, no additional patients shall be received from such county until the quota allotted to other counties is filled.

Section 52 of the State Charities Law prescribes that commitments to the State institutions from the several counties shall be made by the county superintendent of the poor. No statute, however, makes the expenses of transportation a State charge and such expenses are chargeable to the county.

(Fletcher E. Rhodes, County Superintendent of Poor, Westbrookville, N. Y., June 5, 1917.)

Superintendent of Schools — Expenses — Increase and payment of salary.

(Special Report, 1916, p. 98.)

Supervisors — Accounts — Compensation — Contracts with county — Undertaking for school moneys.

(Special Report, 1916, pp. 99, 100.)

Same — Compensation for disbursing highway moneys.

It is a mooted question as to whether or not a supervisor is entitled to a percentage of the moneys expended for bills for bridge material, certificates of indebtedness issued for highway purposes and town bonds issued for highway purposes. However, this department inclines to the opinion that such moneys are raised and expended under the Highway Law and that the compensation provided to be paid to the supervisor by section 110 of that statute is in lieu of any fee to which he would otherwise be entitled on account of such expenditures. (See Opinions of Attorney-General, 1911, p. 519.)

(Gale B. Johnson, Town Clerk, Livingston Manor, N. Y., April 3, 1917.)

Supervisors' Clerks — Duties.

(Special Report, 1916, p. 100.)

Supreme Court Chambers — Expenses.

(Special Report, 1916, p. 101.)

Surrogates' Clerks — Fees.

(Special Report, 1916, p. 102.)

Surrogate's Court — Duty of board of supervisors to provide rooms.

(Special Report, 1916, p. 103.)

Taxes — Collection of delinquent.

(Special Report, 1916, p. 103.)

Tax Deeds — Limitation upon time to make application.

Section 131 of the Tax Law provides that:

> "The owner of any certificate of sale of land sold by the comptroller for taxes * * * must make application in

writing to the comptroller for a conveyance of the land described in the certificate within four years after the expiration of one year from the last day of sale."

The same section further prescribes that:

"If application for a conveyance is not made as herein provided, the certificate shall become void and no claim can be maintained under the purchase."

Section 154 of the Tax Law provides that:

"If such real estate, or any portion thereof, be not redeemed as herein provided (that is to say, within one year from the last day of the sale), the county treasurer shall execute to the purchaser a conveyance of the real estate so sold."

There is no provision in section 154 limiting the time within which application must be made for the conveyance.

Section 158 of the Tax Law provides that:

"The provisions of article 6 of this chapter entitled 'sales by comptroller for unpaid taxes and redemption of land' shall, in so far as it is not otherwise herein provided, govern and control the action of the county treasurer, who shall perform the duties therein devolved upon the comptroller and the same rights and remedies shall be deemed to exist under the provisions of this article as are provided for in said article 6."

The intent of the Legislature in enacting this section appears to have been to make the provisions of article 6 of the Tax Law applicable in all cases where no specific provision is made in article 7 relative to the rights and remedies prescribed in article 6.

In the case of Sheldon v. Russell, 91 Misc. 278, it was held that the provision in section 131, requiring a written application for a conveyance to be made by the owner of a tax sale certificate, was not applicable to conveyances to be issued under section 154; while in the case of Clinton v. Krull, 125 App. Div. 157, it was held that the provision in said section 131, making comptroller's deeds "presumptive evidence" of the validity of the tax sale, was applicable to deeds issued by county treasurers pursuant to section

154. In the Sheldon case the court apparently thought that section 154 was comprehensive enough to be regarded as complete without aid from article 6; while in the Clinton case no provision upon the subject-matter involved being expressed in section 154, it was thought necessary to read into that section the provisions relative to such matter contained in section 131.

It ought not to be presumed that the statute contemplated no time limitation upon the issuance of a deed by the county treasurer; neither should it be assumed that the county treasurer is to issue a deed before some person having a right thereto requests its issuance. The duty of a county treasurer to issue a deed implies a corresponding right in some person to receive the deed. This right to a deed is, we think, one of the rights referred to in section 158 which provides that "the same rights and remedies shall be deemed to exist under the provisions of this article as are provided for in said article 6."

In view of the foregoing decisions, it is believed the four year limitation in section 131 of the Tax Law should be held to apply to applications for conveyances to be issued pursuant to section 154 of the same statute until such time as the question is squarely determined by the courts.

(Opinion of Land Tax Bureau, December 3, 1917.)

Tax-Rolls — Extending.

(Special Report, 1916, p. 103.)

Tax Sales and Redemptions — Abstracts of title — Publishing notices.

(Special Report, 1916, p. 104.)

Telephone Bills — Provision for payment.

(Special Report, 1916, p. 104.)

Temporary Highway Loans — Resolution of board of supervisors.

(Special Report, 1916, p. 105.)

Temporary Tax Loans — Court expenses.

(Special Report, 1916, p. 105.)

Tramps, Vagrants and Juvenile Delinquents — Expense of arrest, conviction and transportation.

(Special Report, 1916, p. 105.)

Transfer — Authority of board of supervisors.

In the absence of special statute the board of supervisors may authorize transfers between appropriations. Transfers may be made from the general fund to the poor fund but not from the poor fund to any other fund. No transfers may be made in or out of the highway fund.

(Earl J. Bennett, County Comptroller, Mineola, N. Y., June 4, 1917.)

Treasurers — Annual reports.

In the annual reports of county treasurers required to be filed in this department pursuant to article 3 of the General Municipal Law, provision is made for the entry of cash bail, fines collected for violation of the Liquor Tax Law, and fines and forfeits applicable to general purposes.

(Peter R. Cole, County Treasurer, Canandaigua, N. Y., February 9, 1917.)

Tuberculosis Hospitals — Authority of board of managers.

(Special Report, 1916, pp. 105, 106.)

Tuberculosis Patients — Expense of maintenance.

(Special Report, 1916, p. 106.)

Same — Expense of burial.

This communication reaffirms views expressed in letter to Mr. Herbert A. Brown, assistant superintendent of Westchester county almshouse, dated November 15, 1915. (See Special Report of M. A. for 1916, p. 28.) The reply also contains a discussion of the law with reference to the expenses of burial of deceased inmates of tuberculosis hospitals.

(Frank McMillan, County Auditor, Schenectady, N. Y., February 26, 1917.)

Westchester County — Receiver of taxes — Fees for tax searches.

(Special Report, 1916, p. 107.)

Same — Special powers of board of supervisors.

Except as limited by the Constitution, the State possesses plenary powers over all municipalites, including counties. Under article 3 of the General Municipal Law, the State Comptroller is given fiscal supervision over the affairs of all municipalities except the cities of New York, Rochester and Buffalo.

Although boards of supervisors are constitutional bodies, they have only such powers as are expressly conferred upon them by statute and such incidental powers as are necessary to carry into effect the powers expressly granted.

In Westchester county the board of supervisors may make appropriations for the following purposes, to-wit:

1. Dependent relatives of Spanish war veterans.

2. Westchester County Society for the Prevention of Cruelty to Children.

3. Westchester County School Teachers' Pension Fund.

No. 1 appears to be authorized by sections 80 and 81 of the Poor Law, No. 2 by subdivision 27 of section 12 of the County Law, and No. 3 by chapter 431 of the Laws of 1909.

The statue last mentioned is entitled "An act to establish a public school teachers' retirement fund in Westchester county," and was amended by chapter 356 of the Laws of 1914.

(Heber W. Falk, 120 Broadway, New York City, March 5, 1917.)

Same — Publication of primary election notices.

(Special Report, 1916, p. 155.)

Same — Special Tax Law.

In the county of Westchester the collection of taxes is controlled by the provisions of chapter 105 of the Laws of 1916. Under this act the receiver of taxes receives a salary in lieu of all fees and out of which he pays the salary of his deputy. The compensation of additional helpers in the office of receiver is not a town charge but must be paid from the receiver's salary.

(George W. Burton, Supervisor, Mamaroneck, N. Y., May 17, 1917.)

Witnesses — Experts — Fees in criminal cases.

(Special Report, 1916, p. 107.)

Workmen's Compensation Law — Application to municipalities.

(Special Report, 1916, pp. 108, 156.)

TOWNS

Actions — Name of plaintiff — Duty of supervisor to prosecute.

A town is a municipal corporation and all actions by or against it must be in the name of the town. An action may be commenced in the name of the town only when authorized by the town board or by electors of a town at town meetings.

If the electors at a town meeting vote in favor of beginning an action to recover certain funds, it then becomes incumbent upon the supervisor to prosecute the action.

(H. G. Weaver, Thurston, N. Y., November 19, 1917.)

Arrest — Necessity for warrant — Jurisdiction of justice.

The law of arrest is found in sections 168 and 177 of the Code of Criminal Procedure, and since these sections are declaratory of the common law, they relate to arrests in cases in which justices of the peace have exclusive jurisdiction. (People v. Park, 92 Misc. 369.) When a peace officer makes an arrest without a warrant and brings the offender before a magistrate, there is clearly no necessity for the issuance of a warrant. Although the courts are not in harmony on this proposition, the weight of authority seems to be that if a magistrate has juridiction of the crime he acquires jurisdiction of the person when the defendant is brought before him. (People v. Park, *supra.*)

The fees of justices and constables are prescribed by sections 740-a and 740-b of the Code of Criminal Procedure.

(Philip G. Klein, Herkimer, N. Y., January 22, 1917.)

Assessors — Authority to employ clerks — Authority to employ attorney — Duties — Hours constituting day's work.

(Special Report, 1916, pp. 109, 110.)

Same — Compensation — Filling vacancy in board — Disqualification of member of town board.

A town board may not legally appoint one of its own members to fill a vacancy in the office of town assessor. In the case of People v. Thomas, 33 Barb. 287, the court reviewed and vacated

the action of the town board in appointing one of its members to fill a vacancy in the office of supervisor.

Section 85 of the Town Law prescribes that assessors shall receive two dollars per day for each day actually and necessarily devoted by them to the service of the town unless a higher rate, not exceeding four dollars, is fixed by the board of supervisors. No statute imposes upon a supervisor the duty of watching the other town officers, and, no matter how meritorious the service may be, he would not be entitled to compensation therefor. However, if a supervisor has reason to believe that a claim for compensation presented by one of the town officers is illegal, excessive or exorbitant, he, acting with the other members of the town board, may refuse to audit the same except at such sum as is believed to be just. The courts have said that in reaching a conclusion concerning the adjustment of claims the auditors may seek information from any quarter obtainable and may act on their own knowledge acquired by observation.

(Arthur Lawson, Supervisor, Wilmurt, N. Y., April 3, 1917.)

Same — Duties — Employment of clerks.

Section 39 of the Tax Law as amended by chapter 496 of the Laws of 1917, provides that in towns, when the assessment roll shall have been finally completed and verified, the assessors shall make two copies thereof, one of which shall be retained by them for the use of themselves and their successors in office and the other duly certified by such assessors to be a copy of said assessment roll, shall, on or before the fifteenth day of September, be filed in the office of the town clerk to remain for public inspection until delivered by the town clerk to the supervisor of the town.

The statute places no limit on the number of days which may be devoted by assessors to gathering data and completing town assessment-rolls except that the assessment-roll must be completed on or before the first day of August.

The town board is without authority to employ a clerk for the board of assessors except in towns having a population of 15,000 or more and where the assessed valuation of real estate is over $15,000,000.

(W. H. Cole, Town Clerk, Northville, N. Y., June 30, 1917.)

Same — Compensation.

Under authority of section 85 of the Town Law, as amended by chapter 572 of the Laws of 1917, in effect May 19, 1917, the town board of any town may, by resolution, fix the compensation of the assessors of said town at more than three but not more than five dollars per day each. Town boards may provide for an increase at any time after the passage of the act referred to and have the increase apply from the time of the adoption of the resolution.

(Riley P. Howell, Supervisor, Patchogue, N. Y., July 25, 1917.)

Same — Reports required.

The State Tax Commission requires assessors to submit to that department the following reports:

1. A report showing the total valuations on the assessment-roll.
2. A report showing the exempt property in the town.
3. A report showing the nature and location of tangible property of corporations for the purpose of enabling the State Tax Commission to place a valuation on special franchises.

(Frank M. Pierce, Dolgeville, N. Y., November 23, 1917.)

Same — Time to begin preparation of assessment-roll.

In the absence of special statute, town assessors are not authorized to begin the preparation of assessment-rolls until after January 1st.

(A. L. Field, Huntington, N. Y., December 21, 1917.)

Assessors' Clerks — Appointment in towns in Suffolk county.

Assessors' clerks in towns in the county of Suffolk, appointed under authority of section 125 of the Town Law, are not entitled to charge the town for meals in addition to the compensation fixed by the town board.

Section 23 of the County Law prescribes that in the county of Suffolk the extension and copying of the tax-rolls shall be performed by clerks and shall be a town charge. This provision was added in 1915 and was intended to relieve the supervisors of the unusual and extraordinary burden of extending taxes due to local conditions.

It is the duty of the board of town auditors to allow all accounts and charges against the town and the compensation of such clerks cannot be legally paid until after such audit. No officer is given authority to fix the compensation so to be paid, and the reasonableness of charges for the services must finally be determined by the board of town auditors.

(Charles Suydam, Jr., Town Clerk, Islip, N. Y., October 9, 1917.)

Attendance Officers — Payment of expenses.

Subdivision 2 of section 632 of the Education Law provides that town boards shall appoint attendance officers and "shall fix their compensation which shall be a town charge," but makes no provision for the payment of expenses. This department asked the State Department of Education for an expression of opinion on the right of a truant officer or attendance officer to be reimbursed for his expenses and received the following reply:

"In relation to your inquiry under date of April 9, as to whether this department has made any ruling upon the right of a town board to audit and pay the expenses of a truant officer appointed by said board, I would say that I find no record of such ruling nor have I any recollection that a ruling has been given. The language of the statute (subdivision 2 of section 632 of the Education Law) would indicate that the matter of compensation of a truant officer is fully within the discretion of the town board. It is my opinion that the board may compensate such officer for disbursements as well as for his services in the discretion of the board. In practice the compensation is usually fixed at the time of the appointment and the amount fixed is understood to cover compensation for all purposes including disbursements. If this was the understanding at the time of the appointment, in my opinion, the attendance officer will have no right to require additional compensation for disbursements. But if it should appear to the board that the amount allowed for disbursements is insufficient in view of the expenses which the officer has incurred, I see no objection to a proper allowance being made to the officer for actual and necessary disbursements.

I note the cases to which you call my attention. In Pinney case, 17 Misc. 24, the office of district attorney was found to be a

salaried office and the incumbent was not permitted to charge for traveling expenses in his county. In the case of People v. Denton, 41 App. Div. 386, it was held that the sheriff of the county of Nassau received an annual salary and was entitled to disbursements incurred in the discharge of his duties.

In my opinion the office of truant officer is not a salaried office within the meaning of these cases. Such officer is rather an employee of the town board and his compensation, both as to services and disbursements, is wholly within the jurisdiction of the town to regulate and determine."

Note.— This opinion was subsequently modified by the State Department of Education. See below.

(Frank B. Gilbert to Hon. Eugene M. Travis, State Comptroller, April 11, 1917.)

An opinion of the State Department of Education, briefed above, has been modified as follows:

"I do not remember ever having passed upon the question of the right of a truant or attendance officer to be reimbursed for expenses incurred by him in the performance of the duties of his office. I think such services should be paid for if anything could be found in the Education Law which would permit of it. It is provided in section 635, subdivision 9, that the expenses attending the commitment of a truant should be a county charge. This would probably take care of expenses incurred by a truant officer in the commitment of a truant to an institution, including traveling expenses. Other expenses incurred by a truant officer should be provided for in the compensation agreed to be paid or prescribed by the town board. There being no provision for the payment of expenses, it must be presumed that compensation is to include such expenses and should be made large enough to take care of them. I have not any doubt but that a town board may, in fixing the compensation of a truant officer, make allowance for the expenses which are to be incurred by the truant officer in the performance of his duties.

(Frank B. Gilbert to Hon. Eugene M. Travis, State Comptroller, May 31, 1917.)

Attorneys — Liens for services.

Section 475 of the Judiciary Law is in part as follows:

> "From the commencement of an action or a special proceeding or the service of an answer containing a counterclaim, the attorney who appears for a party has a lien upon his client's cause of action, claim or counterclaim * * *. The court upon the petition of the client or attorney may determine and enforce the lien."

Attorneys had liens for the amount of their compensation for services under the common law, and in the Matter of Knapp, 85 N. Y. 284, the court, in reviewing the history of attorneys' liens, cited with approval the following excerpt from an English decision:

> "An attorney has a lien on the moneys recovered by his client for his bill of costs. If the money comes to his hands, he may retain to the amount of his bill. He may stop it *in transitu,* if he can lay hold of it. If he apply to the court, they will prevent its being paid over until his demand is settled."

In Ward v. Craig, 87 N. Y. 550, it was decided that an attorney's lien is measured by the value of his services.

(Arthur Lawson, Wilmurt, N. Y., October 4, 1917.)

Auditors — Powers — Interest in claims.

(Special Report, 1916, p. 110.)

Same — Audit of claims — Effect of approval of other boards.

A board of town auditors is not obliged to audit bills simply because such bills have been approved by the town board or board of town trustees. The approval of the town board or board of town trustees may be viewed by the board of town auditors as a recommendation only concerning the amount which it is believed should be allowed. It is for the board of town auditors to determine what amount shall be allowed, and in so doing it has the same authority as in the case of other claims presented for audit, that is to say, it is not bound by the action of any other officer or

board except in those cases where the statute specifically authorizes the other officer or board to fix the price.

(John Hutchinson, Auditor, Port Washington, N. Y., May 16, 1917.)

Same — Increase of compensation.

Chapter 368 of the Laws of 1917, in effect May 4, 1917, amended section 154 of the Town Law by inserting the following:

> "Except that in any town in a county adjoining a city of the first class the town board of such town may fix the compensation and number of days of service of the town auditors at not less than three nor more than five dollars per day, but not to exceed one hundred days in any one year."

This statute is not retroactive and does not permit the increase of compensation for attendance at meetings held prior to the date the statute became effective, that is to say, May 4, 1917.

(Richard Stack, Town Auditor, Mamaroneck, N. Y., October 22, 1917.)

Automobiles — Use by town officials.

With reference to the question as to the right of town officials to use their own automobiles, attention is called to page 88 in "Special Report of Municipal Accounts" for the year 1916, where will be found a letter addressed to the supervisors of the town of Brookhaven under date of December 14, 1915.

As a general proposition, town officials have no authority to contract for their own benefit with the town, but by subdivision 2 of section 170 of the Town Law, as amended in 1914, town officials in a town having a population of more than five thousand and an assessed valuation of more than $5,000,000 are entitled to be reimbursed for "the actual and necessary expenses * * * for vehicle hire, traveling expenses, etc."

Under date of April 30, 1916, the honorable Attorney-General replied to a similar inquiry, as will be found on page 92, *supra*.

(W. K. Dunwell, Chairman, Board of Auditors, Southampton, N. Y., January 27, 1917.)

Babylon — Receiver of taxes.

Chapter 18 of the Laws of 1911 established the office of receiver of taxes in the town of Babylon, defined his powers and duties and fixed his compensation.

(Philip P. Marron, Brooklyn, N. Y., March 13, 1917.)

Board of Health — Publication of rules and regulations.

A local board of health may, but is not required to publish its rules and regulations in all newspapers published in the town. Section 21 of the Public Health Law is in part as follows:

> " Every such local board shall make and publish from time to time such orders and regulations not inconsistent with the provisions of the sanitary code, as it may deem necessary and proper for the preservation of life and health and the execution and enforcement of this chapter in the municipality."

(Wm. H. Seaman, Supervisor, Oyster Bay, N. Y., July 16, 1917.)

Bonds and Undertakings — Bridge toll collectors — Constables — Supervisors — Tax collectors.

(Special Report, 1916, pp. 111–114.)

Budgets — Statutory provisions for tax levies.

A supervisor in Nassau county desired to be informed as to whether or not he might " include in the town budget * * * the total sum of our salaried officers for a year," and also asked " what arrangements I can make for the town highway moneys, in view of the fact that we are now working under the new McWhinney tax law and must have our budget made up by October 15th."

No town is authorized to prepare a budget except such towns as have adopted the plan outlined by article VI-a of the Town Law, added by chapter 396 of the Laws of 1916.

In towns in which the plan referred to has not been adopted or does not apply, taxes for town purposes are levied by the board of supervisors of the county upon information obtained as follows:

Section 133 of the Town Law provides that all accounts against a town shall be audited by the town board or board of town auditors, if there be one; that the auditing board shall prepare duplicate certificates of audit, one copy of which shall be filed in

the office of the town clerk, and the other delivered to the supervisor to be by him laid before the board of supervisors at its annual meeting.

Section 91 of the Highway Law requires each town superintendent of highways annually to make a written statement or estimate of the amount of money which should be raised by tax in the town for the ensuing year.

This estimate, approved, increased or reduced by the town board, is certified to the board of supervisors and the amount thereof included in the ensuing tax levy.

Sections 190 and 191 of the Town Law require each supervisor to submit to the board of supervisors, at its annual session, a statement of town indebtedness, specifying the amount thereof falling due during the forthcoming year and the amount required to pay interest thereon, and thereupon such sums are required to be included in the tax levy.

Section 138 of the Town Law prescribes the procedure to be followed in placing before a board of supervisors information upon which to levy a tax to meet an appropriation voted at a town meeting.

Section 27 of the Poor Law describes how an estimate may be made by an overseer of the poor and how such estimate may be reviewed and certified to the board of supervisors for inclusion in the tax levy.

Articles 11, 12, 13 and 14 of the Town Law contain provisions for certifying to boards of supervisors sums necessary to pay the expenses of sewer, light, water and fire districts.

It will be seen, therefore, that the town budget, if it may be so called, is prepared by the board of supervisors, except in such towns as may have adopted the provisions of article VI-a of the Town Law, cited above.

At least two statutes (chapters 44 and 418 of the Laws of 1917) relate to the payment of salaries of officers in the towns of Nassau county. Neither statute, however, contains provisions for raising the amount of such salaries in advance. In the absence of such statutory authority it is believed that moneys cannot be levied in advance, nor raised until the end of the year for which the salary is provided.

With reference to highway moneys, this bureau has been informed by the State Highway Department that officials in the towns in Nassau county have been advised to have the town superintendent's estimate prepared on or before October 1st for the highway year commencing November 1st and ending on October 31st following. If this be done, the town board may review the estimate prior to October 15th, settle the amounts to be levied and certify the same to the board of supervisors.

(Hon. Merton E. Lewis, Attorney-General, September 20, 1917.)

Same — Provisions of Article 6-a of Town Law.

In a town which has adopted the budget plan of finance outlined in Article 6-a of the Town Law, the appropriations are made to cover expenses for a fiscal year. The appropriations so made are limitations on the expenditures and the fact that a balance of cash remains in the town treasury does not permit the payment of claims for which no provision was made in the budget. However, if the revenues received by the town exceed the amount of the estimated revenues, the town board may by a vote of two-thirds of its members determine to apply such surplus and revenues, except those of the highway fund, toward and in addition to the funds appropriated in such manner as in the judgment of two-thirds of the members of the town board may be most beneficial to the town.

(H. R. Smith, Hempstead, N. Y., December 14, 1917.)

Collectors — Power and authority.

A town tax collector possesses only such powers as are expressly conferred upon him by law and, in view of the fact that the enforced collection of taxes by a levy and sale requires the seizure and detention of personal property, the statute should be strictly followed. Where a warrant of a tax collector has been extended to the 1st day of April, the collector is without authority to conduct a sale after the date mentioned. (Sheldon v. Van Buskirk, 2 N. Y. 473.)

(Clinton A. Shaw, County Treasurer, Monticello, N. Y., April 3, 1917.)

Same — Payment of bills in town abstract.

There is no authority in law for the payment by the town collector of the bills included in the town abstract. Section 59 of the Tax Law provides that the warrant annexed to the tax-roll shall direct payment to the supervisor of moneys raised to defray town expenses. Section 98 of the Town Law requires the supervisor to "receive and pay over all moneys raised" for defraying town charges except those raised for the support of the poor. Wherever the practice of permitting the town collector to pay audited claims exists, it is done solely for convenience and is a matter between the supervisor and the collector, the latter acting as agent of the former. Under section 85 of the Town Law a supervisor is entitled to one per centum of the town abstract, whether actually paid out by him or by the town collector acting as his agent.

(Gale B. Johnson, Town Clerk, Livingston Manor, N. Y., April 3, 1917.)

Same — Collection of school taxes.

Chapter 328 of the Laws of 1917,* amending the Education Law, devolves upon town tax collectors the duties formerly imposed upon school district tax collectors. No change is made with reference to the return of unpaid school taxes except that the return will be made by the town tax collector acting as school tax collector.

(Peter R. Cole, Canandaigua, N. Y., November 22, 1917.)

Elections — Publication of result and issue of certificates.

"The result of an election cannot be declared and certificates of election issued to candidates until after the canvass of the soldiers' votes, as provided in sections 513 and 515 of the Election Law."

"Pursuant to section 5 of the Public Officers Law, the present incumbent (meaning the office of town superintendent of highways) will continue to perform the duties of such office until his successor has been duly elected and has qualified." (Opinion of Attorney-General, November 8, 1917.)

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* Repealed by chapter 199, Laws of 1918.

In view of the foregoing, it is believed town officers should not be notified of election or appointment until after the canvass of the votes of the soldiers and sailors.

In towns in which the town meeting is held on general election day the term of office of election inspectors begins on January 1st and continues two years.

(G. B. Ayres, West Bloomfield, N. Y., November 28, 1917.)

Election Officials — Ballot clerks not required where voting machines are used — Compensation of inspectors of election — Qualifications.

(Special Report, 1916, p. 114.)

Same — Qualifications.

Section 302 of the Election Law provides that no person shall be appointed an inspector of election, poll clerk, or ballot clerk who holds any public office except that of notary public, commissioner of deeds, town or village assessor, justice of the peace, justice of the village, village trustee, water commissioner, officer of a school district or overseer of highways, or who is employed in any public office or by any public officer whose services are paid for out of any public moneys other than the exceptions noted. It is believed that this prohibition prevents the appointment as an election official of a person employed in a State institution and receiving pay from the State of New York.

(Willmirth Haff, President, Board of Town Auditors, Islip, N. Y., January 20, 1917.)

Same — Compensation.

Election officers required to meet at a different time from the regular count of the votes cast at a general election for the purpose of counting and returning the votes of electors absent from their election districts in time of war in the military or naval service of this State or of the United States shall be paid $5 each.

(Henry Allen, Supervisor, Arlington, N. Y., January 23, 1917.)

Same — Disqualification of public employees.

Persons employed in a State institution, receiving pay from the State of New York, are employed in a public office and are, therefore, ineligible for appointment as inspectors of election.)

(James R. Murray, Examiner, September 10, 1917.)

Same — Term of office of inspectors of election.

The Town Law, by an amendment in effect March 25, 1901, provided that inspectors of election be elected at the biennial town meeting, if held at the time of a general election and that inspectors so elected should serve for a term of two years commencing January 1st following their election. Thereafter, by chapter 536 of the Laws of 1901, the Election Law was amended by providing for appointment instead of election of inspectors of election. The statute last mentioned, however, did not change the length of terms of office nor the date of commencement.

When chapter 536 of the Laws of 1901 became effective there were probably in the town of West Bloomfield inspectors of election previously elected whose term of office expired on December 31st of that year. In the meantime and within thirty days after election, as required by said chapter 536, there were probably appointed inspectors to serve for a period of two years commencing January 1, 1902.

The consolidation of the general laws in 1909 did not change the statute law of the State. This was not the purpose of the consolidation. The object sought by the consolidation of the statute was the arrangement of the law in a more logical form and whatever changes were required were afterwards made by amendments.

(G. B. Ayres, West Bloomfield, N. Y., December 3, 1917.)

Fines — Disposition of fines imposed for violations of Education Law.

Fines imposed by justices of the peace upon persons found guilty of violating the so-called compulsory attendance law should be paid over to the supervisor of the town under authority of section 726 of the Code of Criminal Procedure.

A statement contained in a digest issued by the State Department of Education to the effect that such fines are payable to county treasurers is erroneous.

(Frank B. Gilbert, Counsel to State Department of Education, to Hon. Eugene M. Travis, State Comptroller, January 25, 1917.)

Fire Districts — Power and authority of commissioners.
(Special Report, 1916, p. 115.)

Fund Balances — Transfer.
(Special Report, 1916, p. 116.)

Health Officer — Compensation — Expenses — Issuance of employment certificates.
(Special Report, 1916, p. 116.)

Herkimer County — Election of town officers.
(Special Report, 1916, p. 117.)

Highway Bonds — Disposition of surplus.
(Special Report, 1916, p. 117.)

Highway Damages — Payment of claims.
(Special Report, 1916, p. 118.)

Highway Fund — Audit of claims — Custody — Transfers.
(Special Report, 1916, pp. 117, 118.)

Interest — Ownership of interest earned.
(Special Report, 1916, p. 119.)

Islip — Trustees of town lands — Compensation.
(Special Report, 1916, p. 119.)

Justices of the Peace — Expenses — Jurisdiction and compensation — Incompatibility of offices of justice and attendance officer — Offices.
(Special Report, 1916, pp. 119–121.)

Same — Imposition of fines for violating Highway Law.
(Special Report, 1916, p. 122.)

Same — Removal from town.

A justice of the peace who removes from the town of which he is an official is no longer qualified to act as a member of the town board of that town.

(E. C. Bronk, Dolgeville, N. Y., May 2, 1917.)

Same — Penalty for failure to present criminal docket for audit.

The attention of a justice of the peace who refuses to present a criminal docket for audit should be called to section 132 of the Town Law, which requires "all town officers who receive or disburse any moneys of the town" to account for all such moneys received and disbursed by them by virtue of their office, and to sections 1841 and 1857 of the Penal Law, which, in substance, provide that where a duty is imposed upon a public officer an omission to perform such duty is a misdemeanor.

(C. V. Harrison, Justice, Pine Plains, N. Y., April 30, 1917.)

Same — Audit of criminal docket.

A justice of the peace refused to submit his criminal docket for audit as required by section 220 of the Code of Criminal Procedure and the supervisor of the town, believing it to be his duty to enforce such compliance, engaged counsel to institute mandamus proceedings. Subsequently a resolution was adopted at a meeting of the town board to ratify the action of the supervisor in so engaging counsel and the resolution was lost because of a tie vote. The justice who neglected and refused to produce his docket was present at the meeting of the town board and voted in the negative.

It is conceded that the supervisor exceeded his authority in engaging counsel without authority of the town board, but it is believed the justice whose action was sought to be enforced was disqualified from voting on the resolution in question because of his interest therein.

(George W. Burton, Mamaroneck, N. Y., May 19, 1917.)

Justices' Courts — Sessions may not be held in or adjoining rooms in which liquor is sold.

Section 2868 of the Code of Civil Procedure, relating to sessions of courts of justices of the peace, provides that "such court

shall not be held in a room in any part of which trafficking in liquor is authorized or in any adjoining room."

(C. V. Harrison, Justice, Pine Plains, N. Y., April 30, 1917.)

Same — Fees of jurors.

Section 3326 of the same code provides that "except as otherwise specially prescribed by law a person notified to attend as a juror, is entitled to twenty-five cents for attending and serving upon the trial of an action or the hearing of a special proceeding, before a justice of the peace, and to ten cents for attendance to serve where he was not sworn."

Same — Jurisdiction.

A woman having attempted suicide was by the direction of a local health officer taken to a hospital, where she remained for about two months. While confined at the hospital she was attended daily by the health officer and watched constantly by a constable by direction of the supervisor. Upon discharge from the hospital she was arraigned before a justice of the peace upon the direction of the coroner and upon presentation of the claims for compensation of the health officer, constable and coroner, the supervisor asked for advice as to whether the claims were chargeable against the town or county.

Section 233 of the Penal Law provides that "every person guilty of attempting suicide is guilty of a felony punishable by imprisonment in a State prison not exceeding two years or by a fine not exceeding $1,000, or both."

Section 171 of the Town Law is in part as follows: "The fees of magistrates and other officers for services in criminal proceedings, for or on account of an offense which court of special sessions has jurisdiction to try, shall be a county charge."

Courts of special sessions are justices' courts and, as indicated, a court or justice of the peace would not have jurisdiction to try the offender in this case and the criminal expenses incurred in connection therewith are county and not town charges.

No statute is known which imposes upon supervisors any duty in connection with criminal matters and it is therefore believed that the supervisor was without authority in employing the physician or directing the constable to keep watch. It is also believed

the coroner obtained no jurisdiction in the matter and that only the criminal officers of the county could legally incur expenses in connection with the case.

(George W. Burton, Supervisor, Mamaroneck, N. Y., July 27, 1917.)

Light District — Payment of electric light contracts.

(Special Report, 1916, p. 121.)

Memorial Day — Disposition of appropriation for observance.

A supervisor submitted to this office the claim of one J. P. Spofford for Memorial Day expenses and asked for "advice and instructions as to the duties of the town board in acting on such claim."

It is assumed that the funds in the supervisor's hands for Memorial Day expenses were provided pursuant to section 136 of the Town Law and that no appropriation of more than $50 for the observance of Memorial Day could be legally made. Upon that assumption I advise as follows:

First: That the town board has nothing to do with this claim.

Second: That the claim is not in proper form to authorize payment.

Third: That the supervisor should pay the sums mentioned in the claim submitted to the persons entitled thereto when presented with an order or orders of the commander or quartermaster of the Grand Army post.

(F. M. Pierce, Supervisor, Dolgeville, N. Y., July 26, 1917.)

Municipal Bonds — Authority of municipalities to issue.

The following brief was used in the preparation of a reply to a communication dealing with the question of the authority of municipalities to issue bonds.

Except as limited by the Constitution, legislative control over municipal corporations is absolute. (50 N. Y. 553; 27 How. Pr. 342; 13 Wend. 325; 32 N. Y. 377; 15 N. Y. 532.)

It is important to bear in mind that the authority to municipalities to impose burdens of any character upon persons or property is wholly statutory, and, as its exercise may result in a divestiture

and transfer of property, it must be clearly and strictly followed. (Dillon [5th ed.], p. 1375.)

Statutes relating to the issuance of municipal bonds should be strictly construed, and when it is doubtful if the authority exists the doubt should be resolved against the authority to issue. (45 Neb. 12.)

When a power is conferred upon a municipal corporation and the manner in which it is to be exercised is prescribed, such mode must be followed. (22 N. Y. 162; 7 Bosw. 601; 26 N. Y. 342; 68 N. Y. 23; 50 N. Y. 553; 73 N. Y. 238; 101 U. S. 609; 90 Ill. 104; 70 Iowa, 230.)

Persons dealing with a municipal corporation are presumed to know what its powers are.

So also as to such duties and powers of the officers of a municipal corporation as are prescribed by statute. Every person dealing with such officers is charged with the knowledge of the nature and extent of their powers. (114 N. Y. 528; 84 N. Y. 532; 82 N. Y. 218.)

The rule in this State is that the term "bona fide holder" as it relates to commercial paper is not applicable to municipal bonds, as they can be created only by authority conferred by statute, with notice of which any person taking them is chargeable. (93 N. Y. 405; 2 N. Y. Supp. 522.)

If a corporation has no authority to negotiate the loan, a bond evidencing it is invalid. (119 N. Y. 280; 144 U. S. 173; 78 Ind. 192.)

It is an old rule that every statute which limits a thing to be done in a particular form, although it be in the affirmative, includes in itself a negative, viz., that it shall not be done otherwise. (Plowden Comm. 206.)

Where agents of a corporation fail to pursue the strict requirements of a statutory enactment under which they are acting, the corporation is not bound and the contract is not effective. (26 Hun, 334; 77 N. Y. 130.)

There can be no such thing as a statutory bond which contains provisions contrary to the statute. (26 Hun, 335.)

If there has been a failure to comply with statutory requirements the purchaser for value cannot be considered as a *bona fide* holder. (84 N. Y. 532; 82 N. Y. 218.)

It must be taken as established in this State that everyone who deals in bonds of a town must see to it that the statute which authorized them has been complied with. (26 Hun, 330.)

Towns as such have no power to contract other than the statutes give them. (11 N. Y. 392; 74 N. Y. 310; 26 Hun, 335.)

The law imposes upon every person dealing in such securities the duty to take notice of the express provisions of the statute authorizing the municipality to issue them. (114 N. Y. 528.)

Officials are agents and when they go beyond the authority granted them the principal is not bound unless estopped. (15 Johns. 44; 71 N. Y. 513.)

Justice to all parties in these matters can best be secured by a strict adherence to what the law has required to be done. (26 Hun, 331.)

The case of Potter v. Town of Greenwich, 26 Hun, 330, quoted from and cited above, seems directly in point. There the statute authorized the making of thirty-year bonds; the commissioners executed and sold bonds running but twenty years. Held that they were void.

In the several instances in mind where money has been borrowed instead of being levied and raised by taxes while the money may be applied to the payment of legal debts of the town or county, a different set of taxpayers are burdened with such payment.

Where certain formalities are provided by charter to enter into the making of municipal contracts the city cannot be rendered liable in the absence of a contract made in the manner prescribed on the ground of an implied undertaking to pay for benefits received. (68 N. Y. 23; 7 Bosw. 601; 2 Bosw. 173.)

It is true that bonds are negotiable and in this respect have most, if not all, the attributes of commercial paper; but one who takes a negotiable promissory note or bill of exchange purporting to be made by an agent is bound to inquire as to the power of the agent. (23 N. Y. 464.)

A recital in the bond to the effect that all necessary legal steps have been taken to comply with the statute does not estop the town from questioning the validity of the bonds even in the hands of a *bona fide* holder for value, except by express legislative enactment. (93 N. Y. 405.)

To entitle a party to recover in an action upon bonds there must be affirmative extrinsic proof that all the preliminary conditions required to authorize the issue of such bonds have been complied with. (In this case reliance was placed upon the recital in the bond.) (82 N. Y. 229.)

Courts have no concern with the propriety or wisdom of legislation. The power to legislate has been given to that department of the government and with its exercise courts cannot interfere unless it has exceeded its power and violated some constitutional provision. (50 N. Y. 558.)

Political power conferred by the Legislature is a public trust to be executed not for the benefit of the trustee but for the common weal. In the erection of a town, city, village or county there is no contract between the government and the governed, for but one party is concerned — the public; and the inhabitants upon whom the power and privileges are conferred are merely trustees who, for the time, hold and execute such powers for the public good. The only interest involved is the public interest, and no other is concerned in their creation, continuance, alteration or renewal. (13 Wend. 337.)

Taxation is not so much an exercise of the right of eminent domain as a sacrifice to the public wants or necessities. It is not a resumption but an appropriation of property to a public purpose. (27 How. Pr. 350.)

Where the statute which authorizes the incurring of a particular indebtedness expressly provides the means by which the indebtedness is to be paid, as by the levy of a tax, the corporation has no power to issue bonds in payment of such indebtedness; where the law fixes one mode of payment it by implication excludes all others. (10 N. Y. Supp. 834.)

A municipal corporation cannot compromise a claim based on a void contract. (156 N. Y. 363.)

It is true that in some of the other States the courts have recognized the doctrine of *bona fide* holder, and, in *ultra vires* acts, where the money obtained has actually been used for legitimate purposes, on equitable grounds, have afforded a remedy and allowed recovery to the extent the corporation has actually benefited.

But, as seen above, in this State there is no such thing as a *bona fide* holder of municipal obligations, and, in addition, the other States do not allow equity to be invoked in cases where the acts on which the securities were issued were prohibited (109 Wis. 589), and in this State it is an act prohibited that is urged as validating the securities.

The New York statute reads:

> "Money *shall not* be borrowed by a municipal corporation on temporary loans except in anticipation of taxes of the current fiscal year and for the purpose for which such taxes *are* levied, and *shall not* be in excess of the amount of such taxes," etc.

Same — Publication of notices of bond sales.

Section 9 of the General Municipal Law, as amended by chapter 534 of the Laws of 1917, requires notices of bond sales to be published at least once in the official paper or papers of the municipality or in a newspaper published in the county. No statutory fee is prescribed for such publication and, in the absence of restriction, publishers are entitled to charge a reasonable sum. The reasonableness of the charge is subject to determination by the auditing board, which, if erroneous, may be reviewed by *certiorari*. (General Municipal Law, § 9.)

(James E. Stiles, Hempstead, N. Y., November 28, 1917.)

Overseer of the Poor — Compensation and reimbursement for expenses — Void contracts.

(Special report, 1916, p. 122.)

Same — Relief of indigent veteran.

The services of a town overseer of the poor in one of the towns of Schenectady county and his expenses incurred in caring for and removing an indigent veteran to the Soldiers' Home at Bath, N. Y., are county and not town charges.

This opinion also considers the legality or validity of an agreement made by the veteran to reimburse the town for the expenses incurred and the opinion is expressed that such an agreement was void and unenforcible.

(Frank McMillan, Schenectady, N. Y., June 20, 1917.)

Same — Duty to provide hospital treatment.

In all counties in which there are not adequate hospital accommodations for indigent persons requiring medical or surgical care and treatment, or in which no appropriations of money are made for this specific purpose, it is the duty * * * of the overseers of the poor in the several towns of the county, upon the certificate of a physician, approved by the supervisors of the town * * * to send such indigent persons requiring medical or surgical care and treatment to the nearest convenient and suitable hospital, the incorporation and management of which have been approved by the State Board of Charities, provided transportation to such hospital can be safely accomplished. The authorities of such * * * town are required to pay to such hospital such reasonable sum per week for the care and treatment of such indigent persons as may be agreed upon by the authorities of the * * * town and the directors of such hospital.

(Harry V. Grant, Eastchester, N. Y., December 7, 1917.)

Parks — Exemption from taxation.

Upon the statement that an individual intended to donate a park to a township and to endow it with a sum of money sufficient to maintain it and a request for advice as to whether or not such real and personal property would be exempt from taxation, the following reply was formulated:

Section 3 of the Tax Law appears to be controlling. This section provides that "all real property within this state and all personal property situated or owned within this state is taxable, unless exempt from taxation by law." Subdivision 3 of section 4 of the same statute exempts from taxation "property of a municipal corporation of the state held for a public use including real property held or used for cemetery purposes, etc."

If the fee to this property is to remain in trustees and only the use devoted to the public, it would not become the property of a municipal corporation and thus come within the purview of subdivision 3 of section 4 of the Tax Law cited. The general rule of law is that property owned by the State or by a subdivision thereof is not subject to taxation unless made taxable by special legislation. (People ex rel. Mayor v. Assessors of Brooklyn, 43

Hun, 383.) A strict construction must always be placed on the law exempting property from taxation. (Roosevelt Hospital v. Mayor, 84 N. Y. 108.) An intent to exempt any property or any portion of the value of any property may not be presumed, but must be found plainly expressed in the statutes. (People v. Commissioner, 96 N. Y. 554.)

(Baylis & Sanborn, New York City, October 15, 1917.)

Peace Officers — Appointment and compensation.

As a general proposition it is the duty of the sheriff to maintain order throughout the county, and the towns have no authority to appoint peace officers unless such authority is expressly conferred by statute

Sections 117 and 118 of the Town Law are in part as follows:

"Section 117. The supervisor and two justices of the peace of any town may, when in their judgment necessary for the preservation of the public peace during any period of ninety days or less, appoint five or less special constables of such town for such period. Duplicate certificates of appointment, signed by such supervisor and such justice of the peace as such shall be delivered to each of such special constables specifying the dates for which he is so appointed and one of such duplicates shall be by special constable filed with the town clerk of said town."

"Section 118. Each of the special constables appointed pursuant to section 117 * * * shall be entitled to receive compensation from the town at the rate of wages previously established by the town board for such services.

(Wm. H. Seaman, Supervisor, Glen Cove, N. Y., July 30, 1917.)

Peace officers may legally claim from the town reimbursement for only such expenses incurred in transporting prisoners, chargeable against the town, as were actually and necessarily incurred in so transporting them. Town boards of audit have no implied power. They have only such authority as is expressly conferred upon them by statute, and, as auditors, this power is limited to the audit and allowance of town charges which must be submitted

to them upon itemized and verified accounts. The accounts so submitted for audit must show that each item was actually and necessarily incurred. It will be seen, therefore, that a claim for a flat sum will not meet the requirements of the statute and could not be legally entertained by the auditing body.

The rules governing the action of town boards and town officers do not admit of the adjustment of claims of town officers on an "equitable" basis. If, because of changing conditions, hardships and inconveniences result in some instances, the remedy is with the Legislature and not with local authorities.

(E. Agate Foster, Patchogue, N. Y., August 17, 1917.)

The first step in the appointment of special peace officers under authority of section 122 of the Town Law, added by chapter 147 of the Laws of 1909, is the presentation to the town board of a petition signed by at least twenty-five taxpayers of the town for the appointment of such officers; and the second, that the town board raise by taxation a sum of money not to exceed one-tenth of one per centum of the assessed valuation of the taxable property of the town for the purpose of paying the salaries and the bills for expenses and equipment of such officers. After these steps have been taken, special peace officers may be appointed and their annual salary fixed by the board. No person can legally be appointed peace officer under the section cited until there has been raised, levied and assessed upon the taxable property of the town the necessary moneys with which to pay the salaries and expenses of such officers.

(Hon. Merton E. Lewis, Attorney-General, to Thomas O'Connell, Town Clerk, Hempstead, N. Y., September 25, 1917.)

In the month of July, 1917, at a meeting at which the supervisor and one justice were not present, the town board of the town of Oyster Bay, Nassau county, N. Y., adopted a resolution purporting to appoint a watchman for a period of ninety days and fixing his compensation at the sum of three dollars per day. The supervisor of the town, believing the appointment to be illegal, requested advice which was given on July 30th. (See No. 92, p. 168, *supra*.) In the communication of July 30th attention was called to sections 117 and 118 of the Town Law, which

appeared to be the only authority for the appointment of a special policeman. Subsequently, the supervisor declined to pay the compensation of the special policeman so appointed, whereupon a writ of mandamus was issued to compel the payment of the officer's bills for compensation.

While the proceeding was pending in court and in response to a request from the supervisor, this department cited as authority for the position taken by the supervisor the following cases: People ex rel. Merritt v. Lawrence, 6 Hill, 344; Supervisors v. Ellis, 59 N. Y. 620; Mott v. Supervisors, 64 N. Y. 600; People ex rel. Clark, 79 App. Div. 78.

(A copy of the memorandum submitted to the court on behalf of respondent is on file in this office.)

(William H. Seaman, Supervisor, Glen Cove, N. Y., October 23, 1917.)

Physicians — Fees for birth and death certificates.

Section 390 of the Public Officers Law, as amended in 1915, provides that each physician shall be paid the sum of twenty-five cents for each birth certificate and each death certificate properly and completely made out and returned and filed with the registrar of vital statistics. Such amounts shall be certified to by the local registrar annually and paid by the municipality.

(W. K. Dunwell, Chairman, Board of Auditors, Southampton, N. Y., January 27, 1917.)

Poor Fund — Custody — Levy — Management.

(Special Report, 1916, p. 122.)

Public Health — Authority of local boards of health.

As a general proposition, a local board of health has authority to take whatever measures may be necessary to conserve the public health and, in so doing, is not limited to the amount of funds on hand, but may obligate the municipality to the extent necessary to produce satisfactory results. The enforcement of the Health Law is under the supervision of the State Department of Health and controlled by the statute known as the Public Health Law. Section 26 of the Public Health Law authorizes local boards of

health to examine into complaints concerning nuisances and to order the suppression and removal of all nuisances and conditions detrimental to life and health found to exist within the municipalities.

Chapter 6 of the Sanitary Code requires each local health officer to make an immediate and thorough investigation of alleged nuisances and to take all measures within his power and authority to secure the abatement thereof.

(Hiram R. Smith, Supervisor, Hempstead, N. Y., September 11, 1917.)

Same — Installation of water supply and drainage systems.

An inquiry as to the right of a town to use funds in co-operation with certain organizations for the purpose of installing water supply and drainage systems in comfort stations for public use on property contiguous to a Federal military camp was answered as follows:

So far as the military camp limits are concerned, they are entirely under the control of Federal military authorities and sanitary measures therein may safely be left to them. Obviously, they will not permit a condition to exist which will endanger not only the public health but also the health of the soldiers.

Outside the camp and on private property existing unsanitary conditions might be immediately suppressed by the local health officer and preventative measures directed, provided there was, in fact, an existing nuisance. If it be proposed to erect comfort stations on public property, no express authority in law has been found for such expenditures unless they be justified under the provisions of the Public Health Law. But as regards the erection of such stations on private property outside of the military camp or on public property, particularly under unusual conditions now existing, it is believed that, inasmuch as the authorities have express power of expending public funds in abating an existing nuisance, it will be held, should the matter reach the courts, that they have by implication the power to expend public funds to prevent a nuisance from coming into existence. Of course, conditions must exist which will not only make a nuisance possible but inevitable in order to have this theory apply.

As the situation is understood, the work of the agency with which it is intended to co-operate is prompted by charitable and humanitarian motives. Its funds are derived from individual contributions and its right to dispose of them depends on no statute, nor are its actions subject to court review. Towns are not so situated and in the expenditure of public funds town officers must find authority in the law.

The courts have shown a disposition to extend the powers of municipalities in connection with the expenditure of funds to enforce the provisions of the public health law. (Matter of Plattsburg, 157 N. Y. 178.) But, on the other hand, the courts have held that before exercising the powers conferred by law, it must be shown that a dangerous condition exists. (Matter of Smith, 146 N. Y. 68.)

In connection with this reply, counsel for the State Department of Health has been consulted and his views are believed to be reflected in the foregoing, and the Health Department's suggestions as to procedure are as follows:

Under the Public Health Law the State is divided into sanitary districts, each having a sanitary supervisor appointed by the State Commissioner of Health. By subdivision 3 of section 4-a it is the duty of the sanitary supervisor to assist the local health officer in making an annual sanitary survey of the territory within his jurisdiction and in maintaining therein a continuous sanitary supervision. Section 21-b of the same statute requires health officers in towns to "maintain a continuous sanitary survey over the territory within their jurisdiction." An unnumbered subdivision of the same section provides that the written reports of public health officers, inspectors, nurses and other representatives of public health officers on questions of fact under the Public Health Law or under the Sanitary Code or any local health regulations shall be presumptive evidence of the facts so stated and shall be received as such in all courts and places.

It is suggested, therefore, that the sanitary supervisor and the local health officer be requested to make a survey of the site, and if their report to the State Department recommends the installation of water supply and drainage and is subsequently approved by the State Commissioner of Health, the local authorities will

then be justified in proceeding to incur the expenses necessary to make the installations referred to.

(H. R. Smith, Supervisor, Hempstead, N. Y., September 25, 1917.)

Quarantine Expense — District chargeable.

(Special Report, 1916, pp. 123, 124.)

Scotia Bridge — Disposition of surplus from tolls — Repeal of tax-exempting statutes.

(Special Report, 1916, pp. 125, 126.)

Sewer Districts — Establishment in towns.

Section 231 of the Town Law provides for the establishment of sewer districts in towns and authorizes the appointment of commissioners who may be paid for services an amount to be fixed by the town board which shall not exceed $3 per day for each day actually and necessarily spent in the business of the district.

(Curt P. Wimmer, New York City, February 14, 1917.)

Sidewalk Districts — Authority of town boards.

In towns in which a sidewalk district has been established under authority of section 250 of the Town Law, the town board may cause a survey to be made, grade to be established, plans and specifications to be drawn and may advertise for bids to grade and build a sidewalk, lay a curb or gutter, or do any one or more of said acts and award a contract therefor to the lowest bidder; or the town board may, with or without a survey, plan or specification, obtain from the superintendent of highways of the town an estimate of the cost of making said improvements, and after approving the estimate cause the same to be made under the supervision of the town superintendent of highways without a contract. (Town Law, § 252.)

(Frederick R. Young, Manhasset, N. Y., November 8, 1917.)

Stenographers — Appointment under authority of section 126, Town Law.

Since the passage of chapter 22 of the Laws of 1915, adding section 126 to the Town Law, many inquiries thereon have been submitted to this department.

This communication summarizes the provisions of law authorizing the payment of fees to stenographers and is too lengthy to be inserted or summarized in this digest. Copies of the answer may be had upon application to the department.

(Dwight T. Corwin, County Auditor, Riverhead, N. Y., March 9, 1917.)

Superintendent of Highways — Purchase and use of automobiles — Calendar day — Compensation — Expenses — Limitation of authority — Payment of claims — Void contracts.

(Special Report, 1916, pp. 126–128.)

Same — Authority to purchase road machinery.

The town superintendent of highways has no authority to purchase road machinery except when authorized so to do by the town board, and no contract for the purchase of stone crushers, steam rollers or traction engines is valid unless approved by the district or county superintendent of highways. (Highway Law, § 49.)

(Frederick R. Young, Manhassett, N. Y., November 6, 1917.)

Supervisors — Accounts — Compensation Contracts — Duty to account — Duty to procure tax descriptions — Eligibility of school trustee — Reports.

(Special Report, 1916, pp. 129–133.)

Same — Publication of annual account.

Town supervisors are required to account annually with the justices of the peace and town clerk. A copy of the account is required to be filed in the office of the town clerk and a certified copy thereof printed in a newspaper published in the town, or if there be none published therein, then in a newspaper published in the county and having the greatest circulation within the town.

(Ed. A. Matthews, Town Clerk, Tuckahoe, N. Y., January 17, 1917.)

Same — Authority to purchase surety company bond.

Section 101 of the Town Law authorizes the supervisor to purchase a surety bond of some solvent surety company authorized to do business in the State of New York, securing to such pur-

chaser the safety of town funds deposited by him in any bank or banking institution in this State, and indemnifying him against loss thereof through the failure or insolvency of such bank or banking institution and provides that the cost thereof shall be a town charge and shall be audited and paid in the same manner as other town charges.

(George W. Weeks, Jr., Islip, N. Y., June 20, 1917.)

Same — Incompatibility of employment.

No statutory provision expressly prohibits a member of a board of supervisors from holding a clerical position in one of the county offices. In the absence of statute such employment is illegal only when it violates the common-law rule respecting incompatibility of office and employment.

Where the question of incompatibility has arisen independently of statutory or constitutional provision, two rules are generally recognized:

(1) That incompatibility does not depend upon the physical inability to be engaged in the duties of both positions at the same time. (People v. Greene, 58 N. Y. 295.)

(2) That incompatibility does depend upon the character and relation of the offices and employment: as where one is subordinate to the other and subject in some degree to its revisory power or where the functions of the two offices are inherently inconsistent and repugnant, and in such cases it has uniformly been held that the same person cannot hold both positions.

In the case under consideration, if the claim of the supervisor for services in a clerical capacity is required to be audited by the board of supervisors of which he is a member, or if his appointment or engagement to serve in a clerical position is or was required to be passed upon by the board of supervisors, there would be present that incompatibility which under the common-law rule would render the employment illegal. In Westchester county claims and payrolls are audited by a county comptroller upon whom has been conferred the powers of a county auditor, and the board of supervisors has nothing to do with the audit of accounts or payrolls. It is assumed also that appointment referred to was not by act of the board of supervisors.

I am inclined to think that the question as to whether the authority of the board to fix salaries and to apportion funds therefor does not render the functions of the two positions "inherently inconsistent and repugnant."

(Niles S. Hopkins, Armonk, N. Y., July 18, 1917.)

Same — Publication of annual reports.

Subdivision 4 of section 98 of the Town Law requires town boards to cause a certified copy of supervisors' reports to be published "in a newspaper published in the town, or, if there be none published therein, then in a newspaper published within the county having the greatest circulation within the town."

The words "a newspaper" were the subject of consideration in Rogers v. Board, 77 App. Div. 501, wherein it was held that where authority is conferred to publish in "a newspaper" it is limited to but one paper.

(W. H. Seaman, Supervisor, Oyster Bay, N. Y., July 16, 1917.)

Some time prior to July 10, 1914, the supervisor of the town of North Hempstead delivered to the North Hempstead Record, a newspaper published in that town, a copy of his annual report for the last preceding fiscal year ended on or about March 26, 1914, and requested its publication under authority of chapter 153 of the Laws of 1914. This statute, in effect April 6, 1914, amended section 98 of the Town Law. It was not retroactive. Prior to the amendment, section 98 of the Town Law did not require supervisors' reports to be published, and, since there was no such requirement in the law, no officer was authorized to bind the town for the cost of printing the same.

(Cornelius E. Remsen, North Hempstead, N. Y., November 27, 1917.)

Same — Claim for compensation — Itemization.

This communication reviews the claim of a supervisor for services presented to the town board for audit. The reply cites section 85 of the Town Law and section 110 of the Highway Law

and characterizes as insufficiently itemized a charge for "office work."

(Charles Suydam, Jr., Town Clerk, Islip, N. Y., October 18, 1917.)

Same — Bond for school moneys.

The bond of a supervisor required by section 363 of the Education Law covers the duties of a supervisor with reference to gospel and school funds.

(Department of Education to State Comptroller, December 14, 1917.)

Surplus Funds — Disposition.

(Special Report, 1916, p. 133.)*

Tax Maps — Purchase by town boards.

Under authority of section 30 of the Tax Law the town board may authorize the purchase of a tax map subject to the rules and regulations prescribed by the State Tax Commission. (See report of Tax Commission, 1914, pp. 30–37.)

(Arthur Lawson, Wilmurt, N. Y., March 27, 1917.)

Temporary Loans — Authority of town board to negotiate.

(Special Report, 1916, pp. 134, 135.)

Same — Statutory authority.

With the following communication there were submitted for examination resolutions and certificates of indebtedness from the town of Long Lake and the village of Old Forge with a request that they be examined "to see of they conform to the statute and the regulations" of this office. For a reply it was stated that there are no regulations of this office with reference to such matters and the statutes were examined and discussed authorizing towns and villages to issue certificates of indebtedness.

(George C. Steele, Cashier, Herkimer, N. Y., February 26, 1917.)

Town Audits — Certificates of audit — Statute of limitations — Publication of reports.

(Special Report, 1916, pp. 136, 137.)

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* See chapter 73, Laws of 1918, amending section 133, Town Law.

Town Boards — Authority, duties and powers — Members' expenses.

Same — Payment of claims against town.

The town board cannot order the payment of any claim incurred in the ordinary course of the town's business except after presentation to and audit by the town board or board of town auditors, if there be one, of an itemized and verified account.

(B. B. Hiscock, Supervisor, Columbiaville, N. Y., February 20, 1917.)

Same — Annual audit of claims.

Unless otherwise authorized by law, a town board may audit claims against a town only at the annual meeting held on the Thursday preceding the annual meeting of the board of supervisors.*

(H. S. Hiscox, Columbiaville, N. Y., April 28, 1917.)

Town Charges — Automobiles — Collectors' notices — Counsel — Expenses of justices — Meals for transients — Physicians' fees — Telephone service.

(Special Report, 1916, pp. 151–153.)

Same — Expenses of town officers.

Subdivision 2 of section 170 of the Town Law provides for the payment of contingent expenses necessarily incurred and reimbursement for other moneys necessarily expended by any town officer in cases where no specific compensation for such services is provided by law. It also provides that such expenditure in a town having a population of more than five thousand and an assessed valuation of more than $5,000,000 shall include vehicle hire, traveling expenses, office rent, janitor service, heat, light, telephone, postage, furniture, stationery and supplies, provided that such expenses have been incurred by the authority of the town board.

(Edgar L. Lewis, Supervisor, Huntington, N. Y., January 18, 1917.)

* Chapter 73 of the Laws of 1918 authorizes town boards to audit claims against the town at any regular or special meeting.

Same — Destruction of hay crop.

Section 170 of the Town Law defines the items of expenditure which constitute legal town charges. This section confers no authority to reimburse claimant for loss or destruction of a hay crop caused by the owner's quarantine or a quarantine established at the house where the owner resides.

(Frederick Davis, Stone Ridge, N. Y., January 19, 1917.)

Town Clerks — Office rent — Undertakings.

(Special Report, 1916, pp. 141, 142.)

Same — Enlistment in army or navy.

The following inquiries received from a town clerk were answered as below:

(1) Would you kindly advise me if I should enlist in the army or navy would my salary be continued on during my absence?

(2) Could the town board appoint a deputy in my place on a regular fee basis?

(3) If my salary was allowed me, what action would have to be taken by the town board?

First: Chapter 435 of the Laws of 1917 provides that each officer or employee of the State or of a municipal subdivision thereof who entered or obligated himself to enter the Federal service prior to the enactment of that statute, or who may thereafter be required by draft or conscription to enter such service, shall not be prejudiced in any way because of his absence in the Federal service and that he will be entitled to receive from the municipality which he serves such part of his salary or compensation as equals "the excess, if any, of such salary or compensation paid to him for the performance" of military services.

The phraseology "If I should enlist" evidently refers to one who enlists or intends to enlist after the passage of the statute referred to and would not come within its purview. The chapter, however, contains the following: "Every officer or employee * * * of a municipal corporation * * * who shall hereafter enter such federal service with the consent of the mayor, or in

the case of an officer or employee of any other municipal corporation or political subdivision of the state with the consent of the board or officer appointing such officer or employee."

This provision of the statute would be applicable to your case except for one thing. It requires the "consent of the board or officers appointing such officer or employee." The town clerk is appointed by no officer or board. Therefore, there appears to be no method by which you could obtain a legal consent to enlist.

Second: The town board has no authority to appoint a deputy town clerk in any event. By section 93 of the Town Law the town clerk has authority to do so. Such appointment must be in writing and a deputy so appointed must be twenty-one years of age or over, a citizen of the United States and a resident of the town. It is also expressly provided that such deputy shall be paid for his disbursements and services by the town clerk, but no charge shall be made against the town for the services of such deputy.

Third: This inquiry is substantially answered by the replies to numbers one and two.

(Joseph Kratoville, Town Clerk, Riverhead, N. Y., August 1, 1917.)

Same — Duties.

No statute imposes upon town clerks the duty of "recording communicable diseases."

Section 25 of the Public Health Law requires physicians to give notice of every case of infectious and contagious or communicable disease required by the State Department of Health to be reported to it, to the health officer of the city, town or village where such disease occurs, and when no physician is or was in attendance it is the duty of the superintendent or other officer of an institution, householder, or hotel or lodging-house keeper, or other person where such case occurs, to give such notice. The physician or other person giving such notice is entitled to the sum of twenty-five cents therefor, which is a charge upon and must be paid by the municipality where such case occurs. Thereafter local health officers are required to report to the State Depart-

ment of Health all cases of such infectious and contagious or communicable disease as may be required by the State Department of Health.

This is all the law prescribes with reference to records of communicable diseases. However, section 21 of the Public Health Law requires local boards of health to make and publish from time to time such orders and regulations as they may deem necessary and proper for the preservation of life and health and the execution and enforcement of the Public Health Law in the municipality. Under authority of this section a local board of health may adopt a rule or regulation requiring the town clerk to keep a record of communicable diseases.

Nothing in the Public Health Law requires registrars of vital statistics to keep a record of communicable diseases.

(J. C. Kernahan, Jamaica, N. Y., October 4, 1917.)

Town Funds — Disposition of interest — Disposition of surplus.

(Special Report, 1916, pp. 153, 154.)

Note.— See chapter 73, Laws of 1918.

Town Hall — Rental by towns.

Except in towns having a population of 5,000 or more and an assessed valuation of over $5,000,000, town boards are not authorized to rent a town hall for meeting purposes.

(Charles R. Hall, Examiner, April 16, 1917.)

Town Meetings — Notice — Qualification of voters

(Special Report, 1916, p. 154.)

Town Officers; Compensation and Fees — Auditors — Constables — Deputy sheriff — Election officials — Health officers — Supervisors — Tax collectors — Town boards — Town clerks — Town physicians.

(Special Report, 1916, pp. 142–151.)

Same — Assessors.

The State has authority to fix by legislative enactment the compensation of town officers. To a very great extent it has done so in section 85 of the Town Law. Paragraphs A, B and C of sec-

tion 85, as amended by chapter 572 of the Laws of 1917, are as follows:

"A. The supervisor, except when attending the board of supervisors, town clerk, justice of the peace and overseer of the poor, each $2 per day, and assessors $3 per day unless a different rate be fixed by or pursuant to this section.

B. The board of supervisors of any county may, by resolution, 'fix the compensation of any such officers in towns in such county at the rate of more than $2 but not more than $4 per day and assessors at the rate of more than $3 but not more than $5 per day, notwithstanding any provision of this section fixing or authorizing the fixing of a different per diem rate.'

C. The town board of any town may, by resolution, 'fix the compensation of the assessors of such town at more than $3 but not more than $5 per day each.'"

Summarizing these provisions as applicable to assessors, it is found that primarily assessors are entitled to $3 per day; that the board of supervisors of the county may fix the salaries at a greater sum per day not exceeding $5, but if it fail to act the town board of the town may increase the compensation of the assessors by fixing it at any sum greater than $3 but not more than $5 per day.

(Edward E. Koons, Gallatinville, N. Y., July 26, 1917.)

Same — Clerks.

When a justice of the peace, retiring from office, deposits his books and papers with the town clerk, the clerk is not entitled to collect filing fees therefor from the town. (Code of Civil Procedure, § 3144.)

(James A. Greene, Town Clerk, Clayville, N. Y., January 13, 1917.)

A town clerk is entitled to a fee of $1 for the issue of a marriage license, to be paid by the applicant, and this constitutes his sole compensation for services in connection with the issue, entry and recording of the license.

(Charles R. Hall, Examiner, April 16, 1917.)

When a town board fixes the compensation of a town clerk under authority of subdivision j of section 85 of the Town Law, the amount so fixed is in full of all services which the clerk is required to perform.

(F. C. Gilbert, Town Clerk, Hempstead, N. Y., May 1, 1917.)

Section 85 of the Town Law provides that town clerks shall be entitled to a per diem compensation of $2 " for each day actually and necessarily devoted by them to the service of the town in the duties of their respective offices unless a different rate is fixed by the board of supervisors which may not in any event exceed $4 per day." No conditions are known which would require the town clerk's attendance at the office " almost every day " in connection with the business of the town. It is possible that very many of such days are devoted to business connected with the office but relating to services on behalf of individuals. The clerk, for instance, might be engaged in filing papers or searching for chattel mortgages, and in such cases the services are not rendered to the town but for a person or persons making request therefor.

(T. E. Spencer, Richfield Springs, N. Y., August 8, 1917.)

The annual compensation of a town clerk, fixed under authority of subdivision j of section 85 of the Town Law, is in full for all work, labor and services rendered by him to the town, including attendance at meetings of the town board, and he is not entitled to retain any fee collected by him or to receive any additional compensation.

(Hon. Merton E. Lewis, Attorney-General, to Thomas O'Connell, Hempstead, N. Y., September 25, 1917.)

Same — Constables.

Under authority of section 117 of the Town Law, the supervisor and two justices of the peace of any town may, when in their judgment deemed necessary for the preservation of the public peace during any period of ninety days or less, appoint five or less special constables in such town for such period. Section 118 of the same statute provides that each of the special constables so appointed shall be entitled to receive compensation from the town

at the rate of wages previously established by the town board for such services.

(Wesley M. Dawson, Examiner, February 16, 1917.)

Chapter 44 of the Laws of 1917, amending the Town Law, effective March 9, 1917, provides that counties having a population of 200,000 or less adjoining a city of the first class shall have but four constables who shall receive "an annual salary to be fixed by the town board at not exceeding $1,500 each," and that the constables hereafter elected in any such town shall not receive to their own use any other compensation for their services but shall be allowed their actual and necessary expenses incurred in the performance of their duties.

(John Hutchinson, Town Auditor, Port Washington, N. Y., May 16, 1917.)

Chapter 158 of the Laws of 1917 amends section 3312 of the Code of Civil Procedure by adding the following:

> "In any county where the court or grand jury holds evening or night sessions, the board of supervisors may provide for additional compensation to be allowed to each constable or deputy sheriff for each evening or night session actually attended by him."

(E. D. Dalton, County Clerk, Cortland, N. Y., June 21, 1917.)

The meaning of the term "necessary expenses" depends upon circumstances and follows a flexible rule. The word "expense" means liability incurred or a sum of money paid out. The word "actual" is a legal term as used in apposition to virtual or constructive. It is opposed to something pretended or feigned and means or implies really, truly or in fact. The word "necessary" is used to express that which is indispensable to the accomplishment of a purpose. In the case of People ex rel. Hall v. Supervisors, 32 N. Y. 472, the court said:

> "Expenditures are to be deemed necessary * * * when * * * they are not only needful and proper as contradistinguished from such as are needless and improvident, but also reasonable, apparent and customary in the discharge of the particular official duty."

In the county of Nassau constables should continue to charge the county the fees prescribed by law for services in criminal cases and proceedings in that class of cases of which a court of special sessions has not jurisdiction to try. Chapter 44 of the Laws of 1917 does not expressly relieve the county from liability for that class of expenses. The purpose of chapter 44 was to limit the number of constables in towns of Nassau county and to provide annual salaries to be paid by the town in lieu of fees. It was intended that all fees previously charged by the constables against persons or municipalities other than the town should continue to be charged and received and paid to the supervisor of the town for the use and benefit of the town.

(H. R. Smith, Supervisor, Hempstead, N. Y., July 6, 1917.)

Section 740-b of the Code of Criminal Procedure provides that a constable shall be entitled to ten cents for every mile traveled in taking a prisoner to jail going and coming. A deputy sheriff is entitled to the same compensation.

Such compensation, to use the language of Judge Hatch in Matter of the Town of Hempstead, 36 App. Div. 336, "is for the indemnity of the officer for expenses necessarily incurred in traversing the distance he is required to go." Furthermore, the justice said in that case, "The statute seeks to make compensation for actual and not constructive miles traveled."

It appears, therefore, that a constable or deputy sheriff transporting a prisoner to jail may charge the mileage fee only for miles actually traveled, and then only when the course chosen is the most usual and direct route. In other words, the officer may not select a roundabout way for the purpose of obtaining a larger fee.

Charges for prisoners' railroad fare and stage hire may be allowed when actually and necessarily incurred.

(E. Agate Foster, Patchogue, N. Y., July 17, 1917.)

Constables' fees for services in criminal proceedings are prescribed by section 740-b of the Code of Criminal Procedure.

A constable taking a prisoner to jail is entitled to be reimbursed for the amount of the prisoner's car fare paid by the constable.

The mileage allowance is intended to compensate the constable for his services and his personal expenses.

(W. R. King, Manchester, N. Y., December 2, 1917.)

A constable conveying more than one prisoner to the place of confinement is not entitled to duplicate or triplicate mileage charges. In matter of Hempstead, 36 App. Div. 321, the court said:

> "It is monstrous to assert that when the officer takes into custody more than one person for the purpose of delivering them either before the magistrate or from the magistrate's office to the place of custody, he may charge for having traveled over the same distance for each person he so takes when, in fact, he makes but one trip. Such a charge is a fraud upon its face as it amounts to a receipt of money for miles alleged to have been traveled which have not, in fact, been traveled. The officer is no more authorized to charge therefor than he is authorized to make a fictitious charge for any other service which he never rendered."

(F. C. Bain, Millerton, N. Y., December 3, 1917.)

Same — Justices.

The fees of a justice of the peace in criminal cases are prescribed by section 740-a of the Code of Criminal Procedure. Section 221 of the same Code requires justices to file certain papers with the county clerk and district attorney in cases which must be prosecuted by indictment, but no fee is prescribed for such services.

The Code of Criminal Procedure of the State of New York outlines a complete system of criminal practice and was designed to supersede all forms of procedure which had previously existed. (People v. Hovey, 92 N. Y. 554.)

(John F. Hoppe, Justice, Poughkeepsie, N. Y., January 22, 1917.)

No statutory provision authorizes the payment of a fee to a justice of the peace for attending jury drawings. This is a duty

imposed upon the officer by law for which no fee or reward is prescribed, and hence must be performed gratuitously.

(Hon. Egburt E. Woodbury, Attorney-General, to Hon. Eugene M. Travis, State Comptroller, February 16, 1917.)

Section 3328 of the Code of Civil Procedure provides that "a justice of the peace, or a constable, juror, witness, before a justice of the peace is not obliged to render any service * * * without previous payment or tender of his fees therefor."

(C. V. Harrison, Pine Plains, N. Y., April 30, 1917.)

Section 171 of the Town Law provides in substance that the fees of magistrates and other officers for services in criminal proceedings for or on account of an offense which a court of special sessions has jurisdiction to try and determine are town charges. Fees in cases in which the justice has not jurisdiction to try are chargeable against the county in which the offense was committed. Every person guilty of attempting suicide is guilty of a felony (Penal Law, § 2303), and a justice of special sessions has no jurisdiction to try the offender charged with the commission of a felony.

Where a person was arrested and charged with attempting suicide and the charge subsequently changed to disorderly conduct — a misdemeanor — the fees of the justice or constable in connection with the arrest and arraignment are chargeable against the town.

(Frank M. McMillan, County Auditor, Schenectady, N. Y., May 22, 1917.)

The annual salary of a justice of the peace fixed pursuant to the provisions of section 107-a of the Town Law, as amended by chapter 418 of the Laws of 1917, relates only to services rendered in criminal actions or proceedings and does not cover the compensation to which a justice of the peace is entitled for services rendered in civil proceedings or for attendance at meetings of the town board. For such services he would be entitled to the compensation prescribed by law in addition to the salary so fixed.

(Hon. Merton E. Lewis, Attorney-General, to Thomas O'Connell, Hempstead N. Y., September 25, 1917.)

Same — Overseer of the Poor.

The overseer of the poor in a town of Dutchess county states that he has charged his town $2 for collecting the first payment from a disorderly person convicted under subdivision 1 of section 901 of the Code of Criminal Procedure, and a like sum for extending the first item of relief to needy applicants, and that for subsequent services in like cases a charge of fifty cents is made. He asks "whether the fees charged are correct or not."

An overseer of the poor is not entitled to fees, but to compensation at a per diem rate. Section 85 of the Town Law fixes the compensation at $2 per day and prescribes that the board of supervisors may by resolution increase the rate to a sum not exceeding $4 per day.

The law requires overseers to present an itemized statement of the services rendered by them to the town board or board of town auditors for audit. Such statement should show the days or parts of days on which claimant was employed in executing the duties of his office and the nature of the services rendered on each occasion. It then becomes the duty of the auditing board to determine whether or not the charges should be allowed.

(Hon. Merton E. Lewis, Attorney-General, September 20, 1917.)

Same — Registrar of vital statistics.

The fee of twenty-five cents allowed for the issue of birth and death certificates is the only compensation prescribed for such services.

(Charles R. Hall, Poughkeepsie, N. Y., April 16, 1917.)

Same — Town physicians.

Section 142 of the Town Law permits the town board of any town containing a village or hamlet in which there is not a practicing physician residing within its boundaries or within a radius of eight miles thereof to establish the office of town physician and to fix the salary at not more than $1,000 per annum.

(Frank M. Pierce, Supervisor, Dolgeville, N. Y., March 14, 1917.)

Same — Town superintendent of highways.

The compensation of a town superintendent of highways may be paid by the supervisor monthly, in advance of audit, from moneys levied and collected for such purpose.

(John Matthews, Town Superintendent, Tuckahoe, N. Y., February 26, 1917.)

A town superintendent of highways is entitled to the per diem compensation fixed as prescribed in section 45 of the Highway Law for only those days upon which he is engaged in the performance of the duties of his office.

An account or claim against a town for a per diem compensation of one of its officers should be itemized in such manner as to indicate the date the services were rendered, the place rendered and the duty or service upon which the officer was engaged.

(W. S. Gray, Arkville, N. Y., May 18, 1917.)

Town Property — Authority to sell — Management and control.

(Special Report, 1916, p. 154.)

Truant Officers — Eligibility.

(Special Report, 1916, p. 155.)

CITIES

Bank Taxes — Distribution.

(Special Report, 1916, p. 156.)

Beacon — Disposition of foreign fire insurance tax.

In the city of Beacon a question was raised as to the proper disposition of the foreign fire insurance tax. The question was submitted to the honorable Attorney-General, who requested an opinion from Thomas O'Connor, Esq., a former president of the New York State Volunteer Firemen's Association. Mr. O'Connor's opinion was transmitted to this office for review and the following reply resulted:

> "I have come to the conclusion that Mr. O'Connor's opinion with reference to the application of this tax in the city of Beacon is correct and that it is the duty of the commissioner of finance, after collecting the same, to apportion it among the volunteer fire companies in that city recognized by the common council."

Section 133 of the Insurance Law requires the collection of a two per cent tax "for the use and benefit of such department." Section 135 of the same statute provides that "the treasurer or chief fiscal officer of any city or village having no incorporated firemen's relief or benevolent society receiving any money under the laws of this State, shall, on or before the 15th day of February in each year appropriate and pay over all such moneys so received to the treasurers of such of the various fire companies as are duly recognized by the common council, trustees or supervisors of such city or village."

Section 1 of article 6 of the ordinances of the city of Beacon provides that "the fire department shall consist of an engine company, a hose company, a hook and ladder company and such other companies as may from time to time be added by the council." Section 2 of the same article provides that there shall be a fire chief and two or more assistant fire chiefs, etc.

It seems to me, therefore, perfectly clear that the companies in the city of Beacon recognized by the common council as such are those referred to in the ordinance last above quoted. I do not believe that three men appointed under the second section of the ordinance constitute either a company or a department of the city.

I desire to call your attention also to the fact that there is nothing in the statute which imposes on the tax after distribution the purpose for which it shall be expended. In the case of Trustees v. Roome, 93 N. Y. 323, the court stated:

> "No charitable methods influenced the action of the State or impelled its legislation. The appropriation was to the fire department. What use they would make of it — to what purpose apply it — is left to them to determine where they had not already determined it, outside of the city of New York, and where the departments were for the most part unincorporated; the companies might apply the tax, as they often did, to the relief of their suffering brethren but, if they did so, the charity, if it was such, was theirs and not the State's."

In the case of Firemen's Association v. City of Little Falls, 148 App. Div. 144, the court intimated, without deciding, that the fund was not applicable to the maintenance of the fire department.

In the case of Carey v. City of Oneida, 158 App. Div., it was decided that a fire company made up wholly of volunteers was not entitled to the whole fund but that it should be apportioned between all the companies in the city, including three companies whose membership consisted largely, if not entirely, of paid men.

Although you have not so stated in your letter, I have assumed that the city of Beacon has no incorporated firemen's relief or benevolent society receiving any money under the laws of the State and they have come to the conclusion that after deducting the percentage due the volunteer firemen's home in Hudson, the balance of the tax should be paid over to the three companies named in section 1 of article 6 of the city ordinance.

(W. M. Arnstein, Examiner, Beacon, N. Y., June 4, 1917.)

Bonds and Undertakings — City treasurer — President and treasurer of board of education.

(Special Report, 1916, p. 156.)

Budgets — Second-class cities.

Pursuant to the provisions of the Second-class Cities Law, the annual estimate or budget of the cities of that class is required to be an apportionment of revenues as well as of expenditures. Section 75 of that statute is in part as follows:

> "The several sums therein enumerated as estimated revenues * * * shall be and become applicable in the amounts therein named for the purposes of meeting said appropriations."

This is understood to mean that the particular items of estimated revenues enumerated in the budget are allocated for the purpose of meeting expenditures, and if moneys are received from any one or more of the enumerated sources in larger amounts than was estimated, or if moneys are received from some source not enumerated in the budget, such moneys are to be considered revenues not anticipated and are available for application in such manner as in the judgment of the board of estimate and apportionment is deemed most beneficial to the city.

Cities have no authority to adopt retroactive resolutions increasing salaries. Services should be paid for at the rate fixed by or pursuant to law in force at the date the services were rendered.

(Leon G. Dibble, City Comptroller, Schenectady, N. Y., May 17, 1917.)

Canandaigua — Charter — Charter amendments — Authority of common council.

(Special Report, 1916, p. 157.)

Contracts — City officers not to be interested in.

(Special Report, 1916, p. 163.)

Cortland — City physician.

A city physician of the city of Cortland, who is also the health officer, is not precluded from receiving additional compensation for services in making examinations in lunacy.

(Hon. Merton E. Lewis, Attorney-General, to A. J. Buck, City Attorney, Cortland, N. Y., July 13, 1917.)

Depositary — Designation of private bankers.

(Special Report, 1916, p. 163.)

Glens Falls — Charter — Home rule bill — Salaries of officials.

(Special Report, 1916, p. 157.)

Same — Authority of common council.

The city of Glens Falls was incorporated by chapter 29 of the Laws of 1908. By section 53 of the charter the common council is authorized to raise money by tax for certain designated funds, namely, public safety, street, sewer, charities, lighting, water, cemetery, library and general city. Section 54 provides for the submission by the various city officials and boards of estimates in detail for the expenses and income of their respective departments for a forthcoming fiscal period; for the publication of such estimates; for a public hearing thereon before the common council and for final adoption by the council. Section 55 requires the common council to subdivide the funds of the city and the chamberlain to restate his accounts of the funds as subdivided. Section 20 requires the chamberlain to keep separate accounts of the different funds of the city and prohibits him from paying out any money chargeable to any fund in excess of the amount standing on his books to the credit of said fund.

It is believed these provisions of the statute intend that the common council, through the medium of the annual budget, shall exercise administrative control over the expenditures of the various officers, bureaus and departments of the city government, and that the subdivision of funds prescribed by section 55 was intended to require appropriations within funds to be made for the various purposes and objects of expenditure of the funds.

There is nothing in the charter which either authorizes or prohibits the transfer of probable unexpended balances from one appropriation account or fund to another. In the absence of a provision in the charter negativing that right, it is believed the authority which compiled the budget may change it. That authority could not, however, appropriate additional sums in excess of the revenues of the year, because all city charters contemplate that the cities shall live within their incomes. To permit

the transfer of a surplus from one appropriation fund to another is not violative of that principle.

(H. J. Hinman, Deputy Attorney-General, December 7, 1917.)

Gloversville — Distribution of bank and mortgage taxes.

(Special Report, 1916, p. 158.)

Hudson — Charter — Cemetery commission — Employment of special patrolmen.

(Special Report, 1916, p. 159.)

Lackawanna — Payment of State and county taxes.

The city of Lackawanna was incorporated by chapter 574 of the Laws of 1909. Section 250 of the statute mentioned requires the city treasurer to pay monthly to the county treasurer all State and county taxes collected and to settle with the county treasurer for such State and county taxes in the manner required by law.

Evidently it was intended that the city treasurer should settle with the county treasurer in Erie county in the same manner as he would be required to do were the city of Lackawanna a town and the treasurer a town tax collector.

Town tax collectors are required to call at least once upon each person charged with the payment of the tax and demand payment thereof. The city treasurer of Lackawanna is not required to do so, but instead is required to serve or cause to be served notice on the taxpayer.

The city treasurer's return of unpaid taxes should be supported by the affidavit in substantially the form used by town tax collectors, together with a statement to the effect that the notice required by section 238 of the charter was served as required by law.

(F. E. Bard, County Treasurer, Buffalo, N. Y., May 19, 1917.)

Mount Vernon — Charter — Temporary loans.

(Special Report, 1916, p. 159.)

Officers — Status of members of board of health.

A member of a city board of health is a city officer and as such cannot become interested in any city contract.

Section 5 of the General City Law precludes a public officer from becoming interested directly or indirectly in any contract, the expense or consideration whereof is payable out of the city treasury. (People ex rel. Bush v. Houghton, 182 N. Y. 301.)

(Henry M. James, City Clerk, Hudson, N. Y., January 16, 1917.)

Official Papers — Designation by common council.

(Special Report, 1916, p. 163.)

Olean — Contracts with city officers.

(Special Report, 1916, p. 159.)

Oneonta — City clerk — Registrar of vital statistics.

(Special Report, 1916, p. 159.)

Same — Payment of salaries of policemen.

The chamberlain of the city of Oneonta has no authority to pay salaries of members of police force until after audit of the payroll by the board of police commissioners. (Oneonta City Charter, §§ 19, 124.)

(Sheldon H. Close, City Clerk, Oneonta, N. Y., January 10, 1917.)

Physicians — Fees for birth and death certificates.

(Special Report, 1916, p. 163.)

Poughkeepsie — Common council — Committee membership.

(Special Report, 1916, p. 160.)

Powers — Inducement to manufacturing corporations.

The following questions were submitted and answered as follows:

"First: May the city pay a bonus to a manufacturing corporation as inducement to get it to locate in such city?

"Second: May it contract to furnish water for such corporation for a nominal amount, less than cost, or for nothing?

"Third: May it direct that the property of such corporation shall be exempt from taxation?"

All three questions may be answered by reference to the Constitution of the State of New York, and in the case of questions 1 and 2, section 10 of article 8 is cited as follows:

> "No county or city, town or village shall hereafter give any money or property or loan its money or credit to or in aid of any individual association or corporation."

The third question is answered by reference to section 18 of article 3 of the Constitution, as follows:

> "The legislature shall not pass a private or local bill in any of the following cases: Granting to any person, association, firm or corporation an exemption from taxation on real or personal property."

Although these citations furnish conclusive answers to the first and third questions, the case of Silkman v. Commissioners, 152 N. Y. 357, appears to be authority for the proposition that a local board of water commissioners may make a preferential rate which, if applicable to all persons of a single class, would not be in contravention of the provisions of the Constitution.

(C. R. Hall, Examiner, February 10, 1917.)

Publication of Marriage Licenses — Opinion of Attorney General.

(Special Report, 1916, p. 164.)

Salamanca — Transfers between funds.

As a rule, city charters contain provisions prohibiting cities from incurring expenses in excess of revenues and an express provision to that effect is found in the charter of the city of Salamanca. (Chapter 507 of the Laws of 1913.) Approaching the close of the fiscal year of 1917 the city of Salamanca had a current surplus of about $2,000 and about $1,000 of unestimated revenues. Two fund accounts were nearly exhausted and it was estimated that about $500 would be needed to meet the deficiency in these funds. It is believed the fund appropriations may be supplemented by additional appropriations from the unestimated revenues actually received, and if the current surplus resulted from previous years' operations, this may also be appropriated to meet the deficiency.

If, however, the surplus is a paper surplus of the current year only, it is doubtful whether the common council may transfer from one fund to another. There is no authority for such practice in the charter and the text writers on the subject hold that such a power must be expressly conferred.

(F. W. Gardner, Salamanca, N. Y., November 23, 1917.)

Schenectady — Charter provisions — Collection of delinquent taxes — Expenses of city officers — Temporary loans.

(Special Report, 1916, pp. 160, 161.)

Tonawanda — Payment of State and county taxes.

An examination of the charter of the city of Tonawanda (Laws of 1905, chapter 357) fails to disclose any provision expressly authorizing or directing the return of unpaid taxes to the county treasurer. On the other hand, title 18 of the charter appears to provide remedies for the enforcement of the payment of such taxes without return to the county treasurer.

If it be determined that the city treasurer of Tonawanda is required to make a return to the county treasurer of unpaid taxes, his return should in all essential respects be identical with the returns made by town tax collectors.

(F. E. Bard, County Treasurer, Buffalo, N. Y., May 19, 1917.)

Utica — Compensation of aldermen.

(Special Report, 1916, p. 163.)

Water Rentals — Free water to schools.

(Special Report, 1916, p. 164.)

White Plains — Charter — Transfers.

(Special Report, 1916, p. 162.)

VILLAGES

Assessments — Meaning of term "local assessments."

The term "local assessments" as used in the Village Law refers to work directed to be done by the board of trustees, and when the expense is borne wholly or in part by classes of taxpayers and includes the removal of snow and ice from sidewalks, the cleaning and sprinkling of streets, trimming trees and the construction of sidewalks, all these are authorized by article 6 of the Village Law.

Section 168 of the same article provides that whenever expenditures are made for the purposes therein specified, the board shall serve a notice, etc., stating that an expenditure has been made, etc. In this instance the word "expenditure" is understood as synonymous with "disbursement." No provision is found in the Village Law for the creation of any special fund for repairing sidewalks, trimming trees and sprinkling streets, etc., and by reference to section 101 of the Village Law (subdivision 1) it appears that the street fund is available for the purposes mentioned.

(W. M. Dawson, Examiner, August 22, 1917.)

Assessment Rolls — Form.

(Special Report, 1916, p. 165.)

Assessors — Duties.

Village assessors are required to complete and verify an assessment roll and file the same with the village clerk. (Village Law, § 106.) They are required to publish notice of the completion of such roll (*id.*, § 108), and by section 109 within fifteen days thereafter a writ of *certiorari* may issue to review the determination of the assessors. Upon the expiration of such fifteen days the trustees are required to levy the tax (*id.*, § 110) and make a tax roll in duplicate. On the completion of the tax levy the village

clerk is required to deliver to the collector one of the duplicate rolls with a warrant attached thereto.

(H. J. Van Dyne, Village Clerk, Clifton Springs, N. Y., April 7, 1917.)

Attorney — Employment and compensation.

(Special Report, 1916, p. 165.)

Audit — Authority of separate boards.

With reference to the authority of a village board of water commissioners to audit claims against the water fund the question is more or less mooted. The statute is not entirely clear and there seems to have been no adjudication to serve as rule of procedure.

The power to audit is a judicial act and if it is to be exercised by such a board direct or explicit authority therefor should be found in the statute.

Subdivision 1 of section 89 of the Village Law refers to the control of the finances and property of the village and reads in part as follows:

> "Except such as may be under jurisdiction of the board of health, fire, water, light, sewer or cemetery commissioners, or other boards or officers of the village."

Whenever this question has arisen the department has contended that the auditing of bills for current expenses is not within the province of a board of water commissioners. The statute presumably refers to a fund created by the vote of the electors for a specific purpose or to the fund arising from excess of receipts over expenditures.

Note.— Since the foregoing was written, subdivision 21 of section 89 of the Village Law has been amended by the enactment of chapter 150 of the Laws of 1917. By the amendment boards of trustees have been authorized to delegate to boards of water commissioners the power to audit claims payable from the water fund. (Village Law, § 89.)

(James Kilby, Water Commissioner, Nyack, N. Y., February 1, 1917.)

Villages having a separate board of fire, water, light, sewer, park or cemetery commissioners, or board possessing the powers

of two or more such boards or a village board possessing like powers may by ordinance authorize, empower and direct such board or boards to audit and order paid all bills and accounts incurred by such board or boards and which are payable out of the funds within the jurisdiction of such board or boards. (Village Law, § 21, as amended by chap. 150, Laws of 1917.)

(John M. Payne, Union, N. Y., May 31, 1917.)

Board of Health — Authority to incur expense.

(Special Report, 1916, pp. 166, 167.)

Clifton Springs — Charter — Authority to borrow.

The village of Clifton Springs was incorporated by chapter 183 of the Laws of 1859 and in 1873 was reincorporated under authority of chapter 291 of the Laws of 1870. Chapter 291 of the Laws of 1870 was repealed by chapter 64 of the Laws of 1909 — the Village Law — and villages incorporated under the earlier statute became subject to the provisions of the statute last mentioned.

There is no provision in the Village Law permitting a village to borrow for current expenses except that contained in section 128.

(Hon. Merton E. Lewis, Attorney-General, December 8, 1917.)

Contracts — Authority of treasurer to pay consideration named in water contracts.

Where a village and a water works company enter into a contract for a supply of water, the village treasurer may pay the agreed amount in quarterly installments if the contract so provides.

(Arthur H. Wilcox, Village President, Greenwich, N. Y., January 15, 1917.)

Debt Limit — Village Law, sections 129, 130.

(Special Report, 1916, p. 168.)

Same.

A village shall not incur indebtedness if thereby its total contract indebtedness exclusive of liabilities for which taxes have already been levied and obligations issued to provide for a supply of water shall exceed ten per centum of the assessed valuation of

the real property of such village subject to taxation as it appeared on the last preceding assessment roll.

(C. L. Horning, Clerk, Little Valley, N. Y., February 14, 1917.)

Depositaries — Designation — Interest on deposits.

(Special Report, 1916, pp. 168, 169.)

Section 144 of the County Law requires county treasurers to designate in writing one or more depositaries of county funds and agree with them upon a rate of interest to be paid upon deposits.

There is no similar provision in the Village Law. However, the board of trustees is authorized to designate the depositary or depositaries of village funds and it may lawfully agree upon the rate of interest to be paid on deposits.

(Edwin G. Wright, President, Rockwell Center, N. Y., May 17, 1917.)

Elections — Qualification of voters.

(Special Report, 1916, p. 169.)

Fairport — Charter — Municipal Commission — Powers.

(Special Report, 1916, pp. 169, 170.)

Same — Police justice and constable — Fines — Fees.

The village of Fairport, Monroe county, N. Y., was incorporated by chapter 638 of the Laws of 1881, since amended by chapter 48 of the Laws of 1891 and chapter 191 of the Laws of 1911. With reference to the provisions of this charter, questions submitted and replies thereto were as follows:

1. Has a police justice jurisdiction in criminal matters other than violations of village ordinances?

Answer: I believe he has. Section 18 of chapter 638 of the Laws of 1881, as amended, provides that a police justice shall have exclusive jurisdiction and authority in certain cases and contains the following:

> "In all other criminal cases arising in said village, or where the arrest shall be made within said village, such

police justice shall have the same jurisdiction as a justice of the peace in said town has in criminal cases arising in said town. Such police justice shall have the same powers in issuing processes in the hearing, trial and determination of cases within his jurisdiction, the subpoenaing of witnesses, punishment for contempt, and issuing final commitments, as justices of the peace in towns possess in criminal cases."

2. To whom are fines imposed by him for misdemeanors other than violations of village ordinances payable, the village or the town?

Answer: The statute prescribes that "such police justice * * * shall keep a record of all fines and penalties imposed or collected by him, and shall pay over all moneys so collected by him to the treasurer of said village within ten days after receipt thereof by him."

3. To whom should his bills for fees in such cases and in examinations of felony cases be presented, the town, the village, or the county?

Answer: In felony cases his bills should be presented to the county; in misdemeanors, other than violations of village ordinances, to the town, and in all other cases to the village.

This conclusion is reached by reading section 185 of the Village Law. This section does not conflict with any provision of the special statute incorporating the village of Fairport, and hence, by reason of section 380 of the Village Law, supplements the special charter.

4. To whom should the police constable and village police present bills for fees in cases other than those for violations of village ordinances?

Answer: No provision has been found in the Fairport charter authorizing the appointment of "village police." Section 3 of chapter 638 of the Laws of 1881 provides that "officers in such village shall be * * * one police constable * * * and such other officers and agents as the board of trustees shall from time to time appoint," etc. In other places in the act reference is made

to "one police constable." If there are police in the village other than the police constable, it is possible their appointment may be authorized by the section quoted, or perhaps under authority of section 188 of the Village Law. If appointed under the Village Law, then section 190 will apply. This section provides in part "that the village police shall receive the same fees as constables of towns for similar services, to be paid in like manner except that fees for services in proceedings on account of violations of village ordinances shall be paid by the village."

So far as the constable is concerned, it appears that he is a village officer appointed under authority of chapter 638 of the Laws of 1881, and the compensation to which he is entitled is that prescribed by section 19 of chapter 638, as amended by chapter 191 of the Laws of 1911, which provides that "such police constable shall be entitled to the same fees as are constables in criminal cases and to such additional compensaton as the board of trustees may by resolution provide." There is nothing in the general law which makes the fees of this special "police constable" a charge on any other municipality and I am unable to reach any conclusion other than that his fees in all cases are a charge against the village.

(Charles R. Hall, Examiner, September 10, 1917.)

Fines — Disposition of fines imposed for violation of village ordinances.

Fines imposed by a village police justice for violation of village ordinances belong to the village; should be paid to the village treasurer monthly and a statement of the amount thereof filed with the village clerk. Unless such amounts are paid and such statement filed the salary of the justice may not be paid. (Village Law, §§ 185, 220.)

(Arthur H. Wilcox, Village President, Greenwich, N. Y., January 15, 1917.)

Funds — Classification — Disbursement — Transfers — Surplus — Elections — Qualification of voters.

(Special Report, 1916, pp. 170, 171.)

Health Officer — Appointment — Expenses.

(Special Report, 1916, p. 172.)

Loans — Authority to borrow money.

(Special Report, 1916, p. 172.)

Section 128 of the Village Law provides that:

> "Money may be borrowed in anticipation of taxes levied or to be levied for the current fiscal year, but not in excess of the amount previously estimated by the board of trustees as necessary to be raised during the fiscal year, nor in excess of the amount of taxes of said fiscal year remaining unpaid at the time such money is borrowed, and the money so borrowed must be payable within such year."

This section clearly prohibits village authorities from permitting temporary loans to remain unpaid until the next ensuing fiscal year, and, when read in conjunction with section 5 of the General Municipal Law, requires that such loans shall be paid out of the taxes on account of which the loans were made.

(H. R. King, North Pelham, N. Y., December 29, 1917.)

McGrawville — Charter — Improvement of streets.

The village of McGrawville was incorporated by chapter 486 of the Laws of 1869 and has not been reincorporated under the Village Law. A petition having been filed with the board of trustees asking for the improvement of certain streets at a cost not to exceed $400, to be assessed against property owners benefitted, the board proceeded with the improvement and exceeded the limitation. In so doing the board of trustees is believed to have exceeded its powers.

(Floyd L. Phillips, McGraw, N. Y., October 9, 1917.)

Municipal Bonds — Authority to issue.

(Special Report, 1916, pp. 167, 168.)

Official Bonds — Payment of premiums.

(Special Report, 1916, p. 172.)

Ordinances — Authority of trustees to adopt.

Ordinances adopted by a village board of trustees are not required to be signed by the members of the board. Section 95

of the Village Law requires that every ordinance adopted or approved by a board of trustees of a village shall be entered in its minutes and published in an official paper of the village and in each and every newspaper actually printed in the village once each week for two consecutive weeks and posted conspicuously in at least three public places in the village at least ten days before the same shall take effect.

Section 82 of the Village Law requires the clerk to keep an index record in a separate book of all village ordinances.

Section 288 of the Highway Law is in part as follows:

> "Official copies of all legal ordinances passed under the provisions of this section shall be filed with the Secretary of State at least thirty days before they shall respectively take effect and a brief summary of all such legal ordinances shall be printed in pamphlet form and issued at regular intervals by the Secretary of State."

(H. J. Van Dyne, Village Clerk, Clifton Springs, N. Y., August 9, 1917.)

Although the village board of trustees has power to enact village ordinances, such ordinances must not infringe upon the laws of the State or the rights of individuals. Abutting property owners have no exclusive rights over streets and highways in front of their respective premises and a village board undoubtedly has the right to adopt an ordinance regulating traffic on the streets of the village.

Section 141 of the Village Law provides as follows: "That the streets and public grounds of the village * * * are under the exclusive control and supervision of the board of trustees."

(A. W. Scott, Village President, Fairhaven, N. Y., August 16, 1917.)

Panama — Charter — Control of roads and bridges.

The village of Panama in the county of Chautauqua was incorporated by chapter 62 of the Laws of 1861. Section 25 of that statute, as amended by chapter 371 of the Laws of 1862, is as follows:

"Section 25. The said village shall constitute a highway district, and the powers and duties of commissioners and overseers of highways are hereby devolved upon and shall be exercised by the trustees of the village except as otherwise provided in this act, and the jurisdiction of the commissioners and overseers of highways of the town of Harmony within the limits of said village over the taxable inhabitants, corporations and banking associations and the property therein, and the highway taxes levied or to be levied on the same or any of them, or any part thereof, is hereby entirely abrogated, except such as shall be assessed in said village by the board of supervisors for roads and bridges.

"The said corporation shall be entitled to and shall receive from such commissioners of highways of the town of Harmony, such proportion of the road and bridge money thus raised for said town as the taxable property within said corporation bears to the taxable property in said town of Harmony."

It seems quite apparent from the foregoing provisions that the roads and bridges within the property limits of the village of Panama were placed under the supervision and control of the village authorities and it was intended that it should continue to exercise control over the same and be responsible for the maintenance and upkeep thereof and to that end chapter 371 of the Laws of 1862 was passed directing the commissioner of highways of the town of Harmony to pay over to the village a portion of the road and bridge moneys provided by the act. This was the condition of affairs at the time of the enactment of chapter 414 of the Laws of 1897 (being the General Village Law as revised from chapter 291 of the Laws of 1870), and section 142 thereof reads as follows:

"Section 142. Care of bridges. If, at the time this chapter takes effect, the board of trustees of the village has the supervision and control of a bridge therein, it shall continue to exercise such control under this chapter. In any other case, every public bridge within a village shall be under the control of the commissioners of highways of the town in which the bridge is wholly or partly situated, or such other

officer as may be designated by special law, and the expense of constructing and repairing such bridge and the approaches thereof is a town charge, unless the village assumes the whole or part of such expenses."

The village of Panama was reincorporated under the General Village Law by vote of the people at a special election held July 10, 1897, and that the care and maintenance of the road and bridges within its limits has continued to remain under its supervision and control is evidenced by the fact that the town has continued to turn over to the village the proportion of the road and bridge money provided for by chapter 371 of the Laws of 1862 until the year 1916. The last above-mentioned statute has never been directly repealed, and, if repealed at all, it must be by implication.

Under the General Highway Law all bridges having a span of over five feet are under the supervision of the town superintendent of highways, whether within or without the corporate limits of the village, and the property of the whole town is liable to contribute to the construction and maintenance thereof (Highway Law, § 250); but the village of Panama is subject to a special act which has remained unrepealed by any special or general law since its enactment in 1862, and, further than that, the people and officers of the town of Harmony and the village of Panama have followed and acquiesced in its provisions during all the years that have intervened until last year.

It is a well-settled principle of law that a special act will not be deemed to be repealed by a general act unless the intent of the Legislature is clear and distinct that a repeal of the special law is intended. Section 142 of the Village Law, under the provisions of which the village of Panama has been incorporated since 1897, continued the roads and bridges of such village under the care and supervision of the village authorities, and the failure of the Legislature to mention chapter 371 of the Laws of 1862 in the schedule of laws repealed, upon revision and consolidation of the highway laws, leads to the conclusion that the last above-named act is still in force. The courts do not favor repeals by implication, and, besides, the rights of the town of Harmony and the village of Panama had become fixed by statute long before the revision and

consolidation of the Highway Law, and all such rights which had accrued before such enactment were saved by section 354 of the Highway Law. (Matter of Webster, 77 App. Div. 560.) This case was again before the Appellate Division in 106 App. Div. 360, and affirmed in 186 N. Y. 559, without opinion.

I do, therefore, advise you that the provisions of chapter 371 of the Laws of 1862, so far as they apply to the bridges within the village of Panama, are still in force.

If the amount necessary to repair the bridges or bridge within the village of Panama was included in the estimate by the town superintendent of highways, as directed by section 90 of the Highway Law, and raised upon all the property of the town, including the village of Panama, it would seem to be right that the village should be reimbursed from the town's bridge funds as provided by chapter 371 of the Laws of 1862.

(Hon. Merton E. Lewis, Attorney-General, to James Pringle, Supervisor, Ashville, N. Y., July 5, 1917.)

Police — Compensation — Expenses.

(Special Report, 1916, p. 173.)

Same — Fees.

Village policemen are entitled to the same fees as constables in towns for similar services, to be paid in like manner, except that fees for services in proceedings on account of a violation of a village ordinance shall be paid by the village. If in receipt of a salary they must account for all fees collected and pay the same over to the village, except for fees for the execution of processes outside of the corporate limits of the village.

(George W. Burton, Supervisor, Mamaroneck, N. Y., February 13, 1917.)

Police Justice — Duty to keep an account of fees — Fees.

(Special Report, 1916, p. 172.)

The fees of a village justice for services rendered in connection with the trial of offenders charged with violation of section 625 of the Education Law are a charge against the town in which the village is located.

(Dudley T. Hill, Police Justice, Scotia, N. Y., January 18, 1917.)

Publication of Notices — Compensation — Rate — Technical papers.

(Special Report, 1916, pp. 173, 174.)

Public Utilities — Separation of expense and income — Street lights — Contracts for lighting — Water works, public use of water — Water rents, collection.

(Special Report, 1916, pp. 174–176.)

Taxes — Authority to levy special or supplemental.

(Special Report, 1916, p. 176.)

Same — Authority of collector — Collection of unpaid taxes.

The Village Law authorizes the village collector to collect taxes only during the life of his warrant and requires him at the expiration of the time fixed in the warrant and after the date to which the warrant may be extended to return unpaid taxes to the village clerk, who must thereupon deliver to the village treasurer a statement showing the unpaid taxes so returned. (Village Law, § 116.) After such return the unpaid taxes are payable to the village treasurer and to no other village officer.

If a tax assessed upon real property on an annual or special assessment-roll be returned by the collector as unpaid, the board of trustees may direct the treasurer to sell an interest in such property for the unpaid taxes in the manner prescribed. (Village Law, § 119.)

After the lapse of thirty days from the return of the collector an action may be maintained by the village as upon contract to recover the amount of an unpaid tax.

By reference to the sections cited it will be observed that the initiative rests with the board of trustees and the treasurer is not required to sell or to sue until directed by that board to do so.

(S. D. Brown, Village Treasurer, Wilson, N. Y., October 17, 1917.)

Tax Sales — Authority to sell for unpaid taxes.

(Special Report, 1916, p. 177.)

Treasurer — Form and publication of report — Compensation.

(Special Report ,1916, pp. 177, 178.)

Same — Increase of salary.

The salary of a village treasurer may be increased by a board of trustees by appropriate resolution not retroactive but effective after adoption.

(J. B. Smith, Mayville, N. Y., June 16, 1917.)

Trustees — Authority to fix compensation of village officers.

(Special Report, 1916, p. 178.)

Same — Qualification for election.

The eligibility for village office is laid down in section 42 of the Village Law. A village trustee, in addtion to the other requirements, "must also be the owner during the term of his office of property assessed to him on the assessment roll of said village."

This is a continuing qualification; however, there is no provision of law which states in so many words that the office of trustee shall become automatically vacant if the qualification required does not continue. This is the case in section 30 of the Public Officers Law, which acts automatically in either instance, but not for the reasons set forth in section 42 of the Village Law.

However, I am of the opinion that it is not necessary to bring an action of ouster against a trustee who loses his qualifications while in office. If, in fact, property was not assessed to the trustee upon the past preceding assessment-roll, it is my belief that the village authorities could regard the office as vacant and fill the vacancy in a way provided by law — either by election or appointment, as the circumstances may be. However, before such drastic action is taken the village authorities should be very sure of the fact, for if the trustee first elected should refuse to recognize the claims of the person put in his place, then application would have to be made to the Attorney-General to bring an action for the purpose of determining the respective claims.

One thing more should be carefully noted. The qualification required is that the property shall be assessed to the trustee on the assessment roll of said village. I am not prepared to say that simply because a trustee after election has sold his property and it probably will not be assessed to him on the next assessment-roll that works a forfeiture of the office. It might be that subsequently

the trustee would purchase other property which would be placed upon a succeeding roll.

It seems to me in these cases that it would be best to act only where no property was assessed to the trustee on the last preceding assessment-roll and he is not at the time action is taken assessed on the roll.

(Hon. Egburt E. Woodbury, Attorney-General, to W. H. Smith, White Plains, N. Y., April 5, 1917.)

PART III

Statistical Tables

Compiled from reports filed with the State Comptroller by the fiscal officers of counties, cities, villages and towns, pursuant to section 30 of the General Municipal Law.

EXPLANATION

The following tables contain the substance of the reports filed by the fiscal officers of counties, second- and third-class cities, villages and towns pursuant to section 30 of the General Municipal Law, so arranged as to indicate the comparative receipts from the various sources of revenue and the comparative costs of the several branches of government in the specified groups of municipalities.

The municipalities are grouped into the following classes: (1) counties, (2) second-class cities, (3) third-class cities, (4) villages, and (5) towns. Under each group they are arranged in the order of size according to the population as disclosed by the census of 1915. Preceding the tables for each group, except cities of the second class, are indexes from which may be determined the comparative size of any given municipality and its location in the tables which follow. In the case of towns they are arranged alphabetically by counties in the index followed by their size and location number in the tables. For each group, immediately following the index, a chart is exhibited showing combinations made, in the interest of brevity and conciseness, in producing the tabulations of both revenues and expenses.

Following the revenue and expense tables are tabulations of the indebtedness of the municipalities by groups and names.

Fiscal years of no group other than second-class cities are uniform. In compiling these statistics reports were used for fiscal years ended in 1917 only.

COUNTIES

Revenue Receipts

Title	*Source*
General property tax.....	Collectors — Returned taxes — Tax sales — Town funds applied.

Title	*Source*
Special assessments	Special assessments, e. g., county sewers and drains.
Interest and rents	Self explanatory.
Licenses and permits	Self explanatory.
Fines and forfeits	Self explanatory.
Gifts and grants	Gifts and contributions.
Departmental earnings	Earnings of county officers, of farm schools, of penal and charitable institutions.
Sales of properties	Sales of property — Insurance recoveries.
All other	Miscellaneous receipts.

PAYMENTS

Title	*Purpose*
General government:	
Legislative	Compensation and expenses of supervisors — County publications.
General executive	Assessment — Equalization — Levy and collection of taxes — Elections—County attorney—County auditor or comptroller — County treasurer — Purchasing agent — Superintendent of buildings—Repairs and maintenance of court house — County clerk's and other administration buildings — District attorney — Sheriff's offices and quarters—Bond expenses.

Title	*Purpose.*
General government—*continued:*	
Judicial	Court expenses — Salaries and expenses of county judge, surrogate, county clerk as clerk of court — Court library — Justices of the peace and coroners.
Protection of persons and property	County sealer — Regulative associations — Home defense guards — County clerk as register — Fish and game protection — Bounties — County detective and constables.
Conservation of health	Quarantine expenses — County laboratory — Tuberculosis hospital.
Sanitation and promotion of cleanliness	County sewers and drains.
Highways	Superintendent of highways — County line bridges and county roads maintenance.
Charities and corrections:	
Charities	Salaries and expenses of superintendent of the poor and agent for placing dependent children — Maintenance of almshouse, of hospital inmates, of farms, of orphans, of insane, epileptics and feeble-minded — Insane commitments — Board of child welfare.

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Title	*Purpose.*
Charities and corrections — *continued:*	
Corrections	Salaries and expenses of superintendent of penitentiary and expenses of maintaining jail — Maintenance and employment of penitentiary and jail inmates — Repairs and maintenance at penal institutions and reform schools — Salaries and expenses of probation officer.
Soldiers' relief and burials	Soldiers' relief — Soldiers' burials and headstones.
Education	District superintendents of schools—Educational notices—Farm bureau—Farm school—Education of deaf-mutes and blind.
All others	County aid to towns — Sinking fund taxes — Judgments.
Interest	Interest on temporary loans and bonds.
Municipal indebtedness	Temporary loans — Bonds — Outstanding audits and court orders and contributions to sinking funds.
Permanent improvements	New county buildings — County highways — State and county highways — County road construction and grade crossing elimination.
Advances and deposits	Returned school taxes — Court expenses advanced — Deposits.

Title	*Purpose.*
Transfers and refunds.....	Taxes refunded and transfers.
Trust and investment transactions.....	State tax — Armory tax and stenographers' tax — Armory maintenance, equipment, furniture, labor, care and repairs — Highway maintenance—Special trust fund, e. g. State aid for highways, public school and academy moneys, liquor taxes, inheritance taxes, bank taxes and mortgage taxes.

INDEX

Counties

No.	County	No.	County
5	Albany.	6	Oneida.
39	Allegany.	4	Onondaga.
15	Broome.	27	Ontario.
21	Cattaraugus.	8	Orange.
22	Cayuga.	44	Orleans.
10	Chautauqua.	20	Oswego.
26	Chemung.	29	Otsego.
42	Chenango.	56	Putnam.
30	Clinton.	7	Rensselaer.
36	Columbia.	32	Rockland.
49	Cortland.	16	St. Lawrence.
34	Delaware.	24	Saratoga.
14	Dutchess.	13	Schenectady.
1	Erie.	53	Schoharie.
47	Essex.	55	Schuyler.
33	Franklin.	52	Seneca.
35	Fulton.	18	Steuben.
38	Genesee.	12	Suffolk.
48	Greene.	41	Sullivan.
57	Hamilton.	51	Tioga.
23	Herkimer.	43	Tompkins.
19	Jefferson.	17	Ulster.
50	Lewis.	46	Warren.
40	Livingston.	31	Washington.
37	Madison.	28	Wayne.
3	Monroe.	2	Westchester.
25	Montgomery.	45	Wyoming.
9	Nassau.	54	Yates.
11	Niagara.		

SUMMARY OF FINANCIAL TRANSACTIONS — COUNTIES GRADED ACCORDING TO POPULATION OF 1915

RECEIPTS	(1) Erie; population, 571,897	(2) Westchester; population, 321,713	(3) Monroe; population, 319,310
REVENUE	**$2,094,659.84**	**$1,362,328.55**	**$1,359,517.77**
General	**2,094,659.84**	**1,362,328.55**	**1,359,517.77**
General property taxes	1,889,710.72	1,309,799.87	1,189,098.61
Interest and rents	44,121.03	23,253.00	34,025.03
Interest	*44,040.03*	*16,478.00*	*32,198.06*
Rents	*81.00*	*6,775.00*	*1,826.97*
Licenses and permits			
Fines and forfeits	3,195.00	8,496.00	3,000.00
Gifts and grants			
Departmental earnings	157,633.09	20,779.68	123,967.83
Sales of property			9,426.30
All others			
NON-REVENUE.	**$1,899,965.75**	**$3,496,856.15**	**$995,156.54**
Municipal indebtedness	**225,378.29**	**2,458,226.04**	**91,820.47**
Temporary loans	225,378.29	961,616.87	
Bonds		1,473,340.00	75,000.00
Other indebtedness			12,719.90
Premium and accrued interest		23,269.17	4,100.57
Advances and deposits	**1,344.75**		**13,095.15**
Transfers and refunds	**2,901.27**	**1,840.52**	**148.90**
Trust and investment transactions	**1,670,341.44**	**1,036,789.59**	**890,092.02**
Total receipts	$3,994,625.59	$4,859,184.70	$2,354,674.31
Balance on hand at beginning	1,436,108.72	1,438,017.68	1,208,026.00
Grand total	**$5,430,734.31**	**$6,297,202.38**	**$3,562,700.31**

PAYMENTS	(1) Erie; population, 571,897	(2) Westchester; population, 321,713	(3) Monroe; population, 319,310
COST OF GOVERNMENT	**$2,092,364.51**	**$1,506,826.22**	**$984,110.76**
General	**2,025,652.84**	**1,103,225.49**	**977,985.76**
General government	592,652.08	589,748.45	364,943.89
Legislative	*82,680.17*	*70,718.02*	*42,564.75*
General executive	*264,401.25*	*293,890.28*	*184,433.66*
Judicial	*245,570.66*	*225,140.15*	*137,945.48*
Protection of persons and property	94,380.45	18,615.21	90,593.66
Conservation of health	250.00		93,385.78
Sanitation and promotion of cleanliness		17,730.73	
Highways	21,427.77	8,393.85	11,693.35
Charities and corrections	1,165,841.45	428,606.94	382,188.60
Charities	*831,347.25*	*360,860.57*	*258,620.19*
Corrections	*334,494.20*	*67,746.37*	*123,568.41*
Soldiers' relief and burials	2,860.25	14,470.00	16,684.00
Education	14,527.45	21,160.31	18,496.48
All others	133,713.39	4,500.00	
Interest	**66,711.67**	**403,600.73**	**6,125.00**
On temporary loans		17,679.11	
On bonds	66,711.67	385,921.62	6,125.00
Municipal indebtedness	**73,500.00**	**1,119,534.36**	**52,227.78**
Temporary loans		1,005,705.47	
Bonds	73,500.00	92,580.00	50,000.00
Other indebtedness		9,248.89	2,227.78
Contributions to sinking funds		12,000.00	
Permanent improvements	**283,254.10**	**1,303,240.92**	**264,232.66**
Advances and deposits	**80,282.96**	**16,728.04**	**16,340.78**
Transfers and refunds	**22,612.54**		**9,962.37**
Trust and investment transactions	**1,832,447.51**	**1,052,238.11**	**906,555.46**
Taxes and licenses to State	234,892.46	198,049.17	130,217.63
To counties		23,348.26	
To municipalities and districts	964,638.52	461,354.59	413,747.79
To individuals and associations	233,499.38	96,646.73	53,646.75
Sinking fund transactions		32,000.00	
All others	399,417.15	241,139.36	308,943.29
Total payments	$4,384,461.62	$4,998,867.55	$2,233,429.81
Balance at close of year	1,046,272.69	1,298,334.73	1,329,270.50
Grand total	**$5,430,734.31**	**$6,297,202.28**	**$3,562,700.31**

SUMMARY OF FINANCIAL TRANSACTIONS — COUNTIES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(4) Onondaga; population, 213,992	(5) Albany; population, 183,330	(6) Oneida; population, 167,331
REVENUE	**$1,358,184.13**	**$965,946.97**	**$763,299.31**
General	**1,358,184.13**	**965,946.97**	**763,299.31**
General property taxes	1,172,667.72	875,126.86	728,082.71
Interest and rents	24,170.94	10,963.77	6,206.84
Interest	*19,748.94*	*4,558.77*	*6,197.08*
Rents	*4,422.00*	*6,405.00*	*9.76*
Licenses and permits	.....	.....	.....
Fines and forfeits	14,439.83	940.00	5,210.00
Gifts and grants	.....	.....	.....
Departmental earnings	146,905.64	34,921.49	23,799.76
Sales of property	.....	43,994.55	.....
All others	.....	.....	.....
NON-REVENUE	**$676,304.22**	**$642,939.86**	**$791,501.12**
Municipal indebtedness	.....	**75,000.00**	**215,668.56**
Temporary loans	.....	75,000.00	215,668.56
Bonds	.....	.....	.....
Other indebtedness	.....	.....	.....
Premium and accrued interest	.....	.....	.....
Advances and deposits	**241.12**	**7,976.11**	**4,753.91**
Transfers and refunds	**9,849.29**	**10.00**	.....
Trust and investment transactions	**666,213.81**	**559,953.75**	**571,078.65**
Total receipts	$2,034,488.35	$1,608,886.56	$1,554,800.43
Balance on hand at beginning	653,799.41	216,911.23	171,446.80
Grand total	**$2,688,287.76**	**$1,825,797.79**	**$1,726,247.23**

PAYMENTS	(4) Onondaga; population, 213,992	(5) Albany; population, 183,330	(6) Oneida; population, 167,331
COST OF GOVERNMENT	**$1,073,701.00**	**$799,592.11**	**$588,627.25**
General	**1,008,967.53**	**698,779.16**	**551,088.22**
General government	312,242.77	322,095.34	197,703.10
Legislative	*39,429.70*	*36,513.52*	*26,384.07*
General executive	*173,016.97*	*180,828.07*	*100,524.75*
Judicial	*99,796.10*	*104,753.80*	*70,794.28*
Protection of persons and property	44,033.46	29,842.36	41,624.35
Conservation of health	89,106.51	29,893.62	74,043.00
Sanitation and promotion of cleanliness	.....	.....	.....
Highways	147,641.87	3,315.90	15,052.91
Charities and corrections	391,336.27	298,976.27	205,847.47
Charities	*214,978.81*	*205,677.24*	*164,153.95*
Corrections	*176,357.46*	*93,299.03*	*41,693.52*
Soldiers' relief and burials	4,567.50	6,918.00	4,296.85
Education	11,819.62	6,237.62	11,478.81
All others	8,291.53	1,500.00	1,041.73
Interest	**64,733.47**	**100,812.95**	**37,539.03**
On temporary loans	797.22	5,166.70	2,716.53
On bonds	63,936.25	95,646.25	34,822.50
Municipal indebtedness	**92,606.55**	**205,250.00**	**357,968.81**
Temporary loans	35,000.00	150,000.00	270,968.81
Bonds	54,500.00	55,250.00	87,000.00
Other indebtedness	3,106.55	.....	.....
Contributions to sinking funds	.....	.....	.....
Permanent improvements	**168,783.79**	**80,187.53**	**24,607.61**
Advances and deposits	**20,441.72**	**2,704.80**	**5,922.41**
Transfers and refunds	**300.38**	**517.35**	**497.13**
Trust and investment transactions	**778,879.13**	**502,617.14**	**599,503.53**
Taxes and licenses to State	81,959.96	44,209.31	39,586.84
To counties	.....	.....	16,483.32
To municipalities and districts	272,968.99	226,127.81	291,093.18
To individuals and associations	50,083.00	10,055.93	15,575.81
Sinking fund transactions	.....	.....	.....
All others	373,867.18	222,224.09	236,764.38
Total payments	$2,134,712.57	$1,590,868.93	$1,577,126.74
Balance at close of year	553,575.19	234,928.86	149,120.49
Grand total	**$2,688,287.76**	**$1,825,797.79**	**$1,726,247.23**

RECEIPTS	(7) Rensselaer; population, 121,330	(8) Orange; population, 118,198	(9) Nassau; population, 116,825
REVENUE	**$460,964.82**	**$446,856.94**	**$1,356,284.89**
General	**460,964.82**	**446,856.94**	**1,356,284.89**
General property taxes	433,751.61	423,851.29	1,280,245.60
Interest and rents	9,958.64	798.47	31,492.55
Interest	*9,558.64*	*798.47*	*31,251.62*
Rents	*400.00*		*240.93*
Licenses and permits			1,999.03
Fines and forfeits	254.14	1,251.00	1,846.50
Gifts and grants			
Departmental earnings	16,932.72	20,385.58	40,523.21
Sales of property	67.71	570.60	178.00
All others			
NON-REVENUE	**$927,067.16**	**$705,291.45**	**$1,846,318.82**
Municipal indebtedness	**486,689.71**	**225,533.75**	**1,362,657.83**
Temporary loans	210,300.08	74,000.00	651,536.72
Bonds	273,500.00	150,000.00	703,000.00
Other indebtedness			
Premium and accrued interest	2,889.63	1,533.75	8,121.11
Advances and deposits	**2,053.18**	**8,774.75**	**312.50**
Transfers and refunds	**355.93**	**3.88**	**33,291.28**
Trust and investment transactions	**437,968.34**	**470,979.07**	**450,057.21**
Total receipts	$1,388,031.98	$1,152,148.39	$3,202,603.71
Balance on hand at beginning	294,150.71	212,139.63	521,673.83
Grand total	**$1,682,182.69**	**$1,364,288.02**	**$3,724,277.54**

PAYMENTS	(7) Rensselaer; population, 121,330	(8) Orange; population, 118,198	(9) Nassau; population, 116,825
COST OF GOVERNMENT	**$454,342.54**	**$324,608.55**	**$1,135,159.51**
General	**404,581.97**	**289,490.65**	**966,055.55**
General government	186,307.91	151,669.11	301,916.29
Legislative	*23,821.89*	*29,189.50*	*29,012.36*
General executive	*96,758.03*	*66,810.48*	*187,443.55*
Judicial	*65,727.99*	*55,669.13*	*85,260.38*
Protection of persons and property	18,359.94	14,993.39	81,012.12
Conservation of health	22,290.01	19,453.92	
Sanitation and promotion of cleanliness			
Highways	9,380.58	8,585.48	*$470,783.84
Charities and corrections	158,694.31	81,976.56	103,705.68
Charities	*126,941.39*	*62,274.59*	*46,346.61*
Corrections	*31,752.92*	*19,701.97*	*57,359.07*
Soldiers' relief and burials	4,188.29	3,005.00	475.00
Education	2,490.76	6,138.38	5,930.27
All others	2,870.17	3,668.81	2,432.35
Interest	**49,760.57**	**35,117.90**	**169,103.96**
On temporary loans	6,836.41	5,112,90	18,231.85
On bonds	42,924.16	30,005.00	150,872.11
Municipal indebtedness	**311,789.44**	**199,514.20**	**1,552,390.64**
Temporary loans	242,289.44	156,562.50	548,237.47
Bonds	69,500.00	42,000.00	1,004,153.17
Other indebtedness		951.70	
Contributions to sinking funds			
Permanent improvements	**86,418.60**	**68,406.70**	**105,943.53**
Advances and deposits	**7,843.16**	**9,398.11**	**112,564.80**
Transfers and refunds	**2,664.50**	**102.72**	**22,981.36**
Trust and investment transactions	**491,522.95**	**470,610.57**	**503,014.14**
Taxes and licenses to State	23,593.36	33,020.89	37,281.20
To counties			
To municipalities and districts	171,415.26	193,465.35	272,011.28
To individuals and associations	15,379.86	65,147.29	132,994.59
Sinking fund transactions			
All others	281,134.47	178,975.04	60,727.07
Total payments	$1,354,581.19	$1,072,640.85	$3,432,053.98
Balance at close of year	327,601.50	291,647,17	292,223.56
Grand total	**$1,682,182.69**	**$1,364,288.02**	**$3,724,277.54**

*County system of roads.

SUMMARY OF FINANCIAL TRANSACTIONS — COUNTIES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(10) Chautauqua; population, 116,818	(11) Niagara; population, 108,550	(12) Suffolk; population, 104,342
REVENUE	**$358,833.80**	**$498,053.90**	**$546,568.90**
General	**358,833.80**	**498,053.90**	**546,568.90**
General property taxes	331,883.62	463,707.19	482,309.80
Interest and rents	4,844.74	5,908.74	17,990.59
Interest	*4,669.74*	*5,458.74*	*17,945.64*
Rents	*175.00*	*450.00*	*44.95*
Licenses and permits			
Fines and forfeits		6,290.80	294.00
Gifts and grants		1,378.19	
Departmental earnings	22,105.44	20,483.18	45,966.16
Sales of property		285.80	8.35
All others			
NON-REVENUE	**$312,453.94**	**$427,573.80**	**$646,947.99**
Municipal indebtedness	**4,984.82**	**3,225.31**	**55,919.40**
Temporary loans	1,982.44	3,225.31	
Bonds	3,000.00		50,000.00
Other indebtedness			3,065.65
Premium and accrued interest	2.38		2,853.75
Advances and deposits	**1,656.70**	**37,273.63**	**10,166.25**
Transfers and refunds	**.53**	**90.52**	
Trust and investment transactions	**305,811.89**	**386,984.34**	**580,862.34**
Total receipts	$671,287.74	$925,627.70	$1,193,516.89
Balance on hand at beginning	120,903.23	247,734.70	357,823.56
Grand total	**$792,190.97**	**$1,173,362.40**	**$1,551,340.45**

PAYMENTS	(10) Chautauqua; population, 116,818	(11) Niagara; population, 108,550	(12) Suffolk population, 104,342
COST OF GOVERNMENT	**$169,853.94**	**$276,912.18**	**$370,111.85**
General	**165,603.01**	**276,912.18**	**348,750.71**
General government	74,793.04	139,583.23	171,702.78
Legislative	*12,074.06*	*26,327.78*	*18,538.91*
General executive	*27,931.27*	*60,871.32*	*109,929.39*
Judicial	*34,787.71*	*52,384.13*	*43,234.48*
Protection of persons and property	13,529.65	22,548.27	35,770.95
Conservation of health	184.00	9,824.74	23,881.50
Sanitation and promotion of cleanliness			
Highways	7,633.56	6,142.29	4,971.46
Charities and corrections	62,657.27	87,526.84	103,801.35
Charities	* *47,375.70*	*52,909.62*	*82,592.94*
Corrections	*15,281.57*	*34,617.22*	*21,208.41*
Soldiers' relief and burials	1,205.00	3,608.60	470.00
Education	4,452.45	6,036.21	6,736.90
All others	1,148.04	1,642.00	1,415.77
Interest	**4,250.93**		**21,361.14**
On temporary loans	313.43		
On bonds	3,937.50		21,361.14
Municipal indebtedness	**44,732.44**		**40,610.39**
Temporary loans	11,732.44		
Bonds	33,000.00		37,000.00
Other indebtedness			3,610.39
Contributions to sinking funds			
Permanent improvements	**56,253.17**	**226,972.00**	**87,408.59**
Advances and deposits	**3,877.04**	**2,841.50**	**77,650.21**
Transfers and refunds	**258.46**	**645.87**	**2,832.84**
Trust and investment transactions	**308,705.35**	**373,014.82**	**558,531.38**
Taxes and licenses to State	30,082.33	47,951.60	125,780.38
To counties			182.09
To municipalities and districts	239,910.81	135,394.34	302,368.59
To individuals and associations	1,245.41	43,696.77	39,733.04
Sinking fund transactions			867.50
All others	37,466.80	145,972.11	89,599.78
Total payments	$583,380.40	$880,386.37	$1,137,145.26
Balance at close of year	208,810.57	292,976.03	414,195.19
Grand total	**$792,190.97**	**$1,173,362.40**	**$1,551,340.45**

* County system of roads.

SUMMARY OF FINANCIAL TRANSACTIONS — COUNTIES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(13) Schenectady; population, 98,265	(14) Dutchess; population, 91,044	(15) Broome; population, 90,291
REVENUE	**$427,528.85**	**$348,154.76**	**$314,100.00**
General	**427,528.85**	**348,154.76**	**314,100.00**
General property taxes	404,815.32	326,522.59	288,033.15
Interest and rents	2,472.70	4,877.91	3,027.52
Interest	*2,472.70*	*4,877.91*	*3,027.52*
Rents			
Licenses and permits			
Fines and forfeits	1,415.00	660.00	600.00
Gifts and grants			
Departmental earnings	18,505.83	16,090.82	22,439.33
Sales of property	320.00	3.44	
All others			
NON-REVENUE	**$554,280.17**	**$619,670.76**	**$461,876.97**
Municipal indebtedness	**276,109.22**	**101,234.66**	**105,500.00**
Temporary loans	150,000.00	101,234.66	105,500.00
Bonds	125,000.00		
Other indebtedness			
Premium and accrued interest	1,109.22		
Advances and deposits	**741.48**	**1,158.43**	**1,331.03**
Transfers and refunds	**203.72**	**242.37**	
Trust and investment transactions	**277,225.75**	**5,170.35**	**30 355,045.94**
Total receipts	$981,809.02	$967,825.52	$775,976.97
Balance on hand at beginning	140,773.23	163,285.77	161,750.55
Grand total	**$1,122,582.25**	**$1,131,111.29**	**$937,727.52**

PAYMENTS	(13) Schenectady; population, 98,265	(14) Dutchess; population, 91,044	(15 Broome; population, 90,641
COST OF GOVERNMENT	**$296,624.78**	**$206,895.95**	**$266,733.83**
General	**257,014.78**	**196,588.25**	**264,814.89**
General government	115,059.78	97,352.94	98,072.26
Legislative	*14,502.44*	*15,084.95*	*19,271.77*
General executive	*60,341.72*	*44,521.40*	*45,645.43*
Judicial	*40,215.62*	*37,746.59*	*33,155.06*
Protection of persons and property	18,547.18	20,991.40	9,802.91
Conservation of health	32,740.14	9,799.54	13,418.05
Sanitation and promotion of cleanliness			
Highways	2,683.14	2,767.68	2,574.25
Charities and corrections	83,105.28	56,743.61	123,448.57
Charities	*67,246.48*	*44,550.10*	*103,501.83*
Corrections	*15,858.80*	*12,193.51*	*19,946.74*
Soldiers' relief and burials	751.66	5,315.00	3,669.00
Education	4,127.60	3,618.08	2,800.00
All others			11,029.85
Interest	**39,610.00**	**10,307.70**	**1,918.94**
On temporary loans	1,350.00	3,946.45	1,918.94
On bonds	38,260.00	6,361.25	
Municipal indebtedness	**312,598.87**	**123,316.89**	**83,117.00**
Temporary loans	150,000.00	114,816.89	83,117.00
Bonds	162,598.87	8,500.00	
Other indebtedness			
Contributions to sinking funds			
Permanent improvements	**30,779.56**	**89,824.95**	**100,874.43**
Advances and deposits	**15,131.68**	**4,011.55**	**4,086.98**
Transfers and refunds	**3,126.29**	**131.70**	**696.67**
Trust and investment transactions	**308,193.28**	**535,749.89**	**300,397.13**
Taxes and licenses to State	62,716.92	91,870.56	32,338.74
To counties	8,110.98	9,638.35	2,289.88
To municipalities and districts	125,197.80	249,095.77	134,436.31
To individuals and associations	24,827.00	13,179.14	13,666.14
Sinking fund transactions			
All others	87,340.58	171,966.07	117,666.06
Total payments	$966,454.46	$959,930.93	$755,906.04
Balance at close of year	156,127.79	171,180.36	181,821.48
Grand total	**$1,122,582.25**	**$1,131,111.29**	**$937,727.52**

SUMMARY OF FINANCIAL TRANSACTIONS — COUNTIES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(16) St. Lawrence; population, 90,291	(17) Ulster; population, 85,367	(18) Steuben; population, 83,630
REVENUE	**$212,722.81**	**$299,300.34**	**$282,691.87**
General	**212,722.81**	**299,300.34**	**282,691.87**
General property taxes	190,259.56	285,856.98	263,518.37
Interest and rents	1,792.37	550.28	870.38
Interest	*1,792.37*	*550.28*	*840.38*
Rents			*30.00*
Licenses and permits			
Fines and forfeits	300.00	350.00	1,320.78
Gifts and grants		2,000.00	
Departmental earnings	20,370.88	10,543.08	16,982.34
Sales of property			
All others			
NON-REVENUE	**$408,342.45**	**$503,171.32**	**$561,309.43**
Municipal indebtedness		**25,000.00**	**25,000.00**
Temporary loans		25,000.00	25,000.00
Bonds			
Other indebtedness			
Premium and accrued interest			
Advances and deposits	**319.21**	**271.20**	**317.97**
Transfers and refunds	**85.92**	**263.45**	**64.40**
Trust and investment transactions	**407,937.32**	**477,636.67**	**535,927.06**
Total receipts	$621,065.26	$802,471.66	$844,001.30
Balance on hand at beginning	283,370.17	114,596.75	111,657.97
Grand total	**$904,435.43**	**$917,068.41**	**$955,659.27**

PAYMENTS	(16) St. Lawrence; population, 90,291	(17) Ulster; population, 85,367	(18) Steuben; population, 83,630
COST OF GOVERNMENT	**$145,113.47**	**$197,070.56**	**$156,190.97**
General	**128,727.66**	**177,334.93**	**155,107.64**
General government	64,233.65	124,418.81	89,372.28
Legislative	*10,828.54*	*22,919.54*	*15,584.31*
General executive	*27,976.31*	*59,402.84*	*41,848.28*
Judicial	*25,428.80*	*42,096.43*	*31,939.69*
Protection of persons and property	14,736.58	5,313.53	12,432.60
Conservation of health		10,470.15	3,150.74
Sanitation and promotion of cleanliness			
Highways	2,839.04	4,448.67	3,946.56
Charities and corrections	40,813.84	26,998.08	42,213.05
Charities	*26,441.18*	*22,404.81*	*31,052.26*
Corrections	*14,372.66*	*4,593.27*	*11,160.79*
Soldiers' relief and burials	535.00	2,019.00	2,630.00
Education	5,471.55	2,666.69	1,362.41
All others	98.00	1,000.00	
Interest	**16,385.81**	**19,735.63**	**1,083.33**
On temporary loans		128.13	366.67
On bonds	16,385.81	19,607.50	716.66
Municipal indebtedness	**20,000.00**	**64,000.00**	**35,000.00**
Temporary loans		25,000.00	20,000.00
Bonds	20,000.00	39,000.00	15,000.00
Other indebtedness			
Contributions to sinking funds			
Permanent improvements	**39,184.20**	**53,883.88**	**85,807.88**
Advances and deposits	**3,988.76**	**18,088.76**	**1,950.08**
Transfers and refunds		**6,172.35**	**2,339.76**
Trust and investment transactions	**424,349.53**	**451,710.23**	**523,061.89**
Taxes and licenses to State	66,037.03	76,241.95	85,285.09
To counties			9,196.72
To municipalities and districts	236,866.59	207,924.59	241,523.85
To individuals and associations	18,163.92	14,772.02	23,607.48
Sinking fund transactions			
All others	103,281.99	152,771.67	163,448.75
Total payments	$632,635.96	$790,925.78	$804,350.58
Balance at close of year	271,799.47	126,142.63	151,308.69
Grand total	**$904,435.43**	**$917,068.41**	**$955,659.27**

RECEIPTS	(19) Jefferson; population, 81,009	(20) Oswego; population, 75,929	(21) Cattaraugus; population, 72,756
REVENUE	**$356,278.49**	**$328,743.08**	**$231,460.63**
General	**$356,278.49**	**$328,743.08**	**$231,460.63**
General property taxes	331,855.34	305,073.48	211,017.69
Interest and rents	5,881.95	2,335.05	662.70
Interest	*5,881.95*	*2,314.86*	*662.70*
Rents		**20.19**	
Licenses and permits			
Fines and forfeits	540.00	908.00	1,075.00
Gifts and grants			
Departmental earnings	18,001.20	20,426.55	18,705.24
Sales of property			
All others			
NON-REVENUE	**$441,659.55**	**$419,012.68**	**$469,051.68**
Municipal indebtedness	**90,000.00**	**56,054.73**	**110,403.48**
Temporary loans	90,000.00	56,054.73	110,403.48
Bonds			
Other indebtedness			
Premium and accrued interest			
Advances and deposits	**2,453.66**	**1,799.84**	**389.21**
Transfers and refunds	**88.18**	**763.06**	**.48**
Trust and investment transactions	**349,117.71**	**360,395.05**	**358,258.51**
Total receipts	$797,938.04	$747,755.76	$700,512.31
Balance on hand at beginning	157,919.58	93,339.54	101,373.05
Grand total	**$955,857.62**	**$841,095.30**	**$801,885.36**

PAYMENTS	(19) Jefferson; population, 81,009	(21) Oswego; population, 75,929	(21) Cattaraugus; population, 72,756
COST OF GOVERNMENT	**$209,398.72**	**$212,557.14**	**$178,827.18**
General	**185,448.78**	**204,080.99**	**176,693.01**
General government	85,194.32	94,435.16	89,145.05
Legislative	*13,487.80*	*16,841.39*	*10,524.12*
General executive	*40,914.42*	*49,423.75*	*41,538.49*
Judicial	*30,792.10*	*28,170.02*	*37,082.44*
Protection of persons and property	9,297.66	14,676.82	10,639.24
Conservation of health	9,113.47	24,593.60	22,246.99
Sanitation and promotion of cleanliness			
Highways	18,719.76	8,471.54	2,249.69
Charities and corrections	44,583.70	55,429.90	43,143.64
Charities	*33,922.75*	*37,714.12*	*28,348.20*
Corrections	*10,660.95*	*17,715.78*	*14,795.44*
Soldiers' relief and burials	3,575.00	2,405.00	1,620.00
Education	4,814.87	2,718.95	7,648.40
All others	10,150.00	1,350.02	
Interest	**23,949.94**	**8,476.15**	**2,134.17**
On temporary loans	2,449.94	636.68	1,354.17
On bonds	21,500.00	7,839.47	780.00
Municipal indebtedness	**137,656.30**	**80,904.43**	**96,256.54**
Temporary loans	106,800.00	53,257.97	90,000.00
Bonds	15,000.00	16,000.00	3,000.00
Other indebtedness	15,856.30		
Contributions to sinking funds		11,646.46	3,256.54
Permanent improvements	**139,933.57**	**97,780.93**	**51,650.71**
Advances and deposits	**674.64**	**4,531.37**	**2,222.70**
Transfers and refunds	**167.19**	**987.78**	**689.04**
Trust and investment transactions	**297,723.06**	**331,713.13**	**352,928.27**
Taxes and licenses to State	18,282.38	73,786.57	54,745.00
To counties			
To municipalities and districts	172,261.33	184,539.63	205,614.40
To individuals and associations		3,053.02	14,692.16
Sinking fund transactions			
All others	107,179.35	70,333.91	77,876.71
Total payments	$785,553.48	$728,474.78	$682,574.44
Balance at close of year	170,304.14	112,620.52	119,310.92
Grand total	$955,857.62	$841,095.30	$801,885.36

SUMMARY OF FINANCIAL TRANSACTIONS — COUNTIES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(22) Cayuga; population, 65,751	(23) Herkimer; population, 64,109	(24) Saratoga population, 62,982
REVENUE	**$311,140.13**	**$245,972.45**	**$278,704.56**
General	**311,140.13**	**245,972.45**	**278,704.56**
General property taxes	297,499.18	222,837.75	264,043.85
Interest and rents	1,171.93	8,615.03	1,710.67
Interest	*1,171.93*	*1,534.24*	*1,685.67*
Rents		*7,080.79*	*25.00*
Licenses and permits			
Fines and forfeits		6,650.00	650.00
Gifts and grants			873.88
Departmental earnings	12,365.96	7,746.89	10,776.15
Sales of property	103.06	122.78	650.01
All others			
NON-REVENUE	**$432,438.91**	**$378,907.37**	**426,363.68**
Municipal indebtedness	**107,959.63**	**35,278.17**	**74,696.25**
Temporary loans	57,959.63	10,000.00	74,696.25
Bonds	50,000.00	25,000.00	
Other indebtedness		278.17	
Premium and accrued interest			
Advances and deposits	**120.91**	**65.79**	**313.30**
Transfers and refunds	**801.21**	**71.60**	**22.64**
Trust and investment transactions	**323,557.16**	**343,491.81**	**351,331.49**
Total receipts	$743,579.04	$624,879.82	$705,068.24
Balance on hand at beginning	139,285.00	571,114.92	58,668.91
Grand total	**$882,864.04**	**$1,195,994.74**	**$763,737.15**

PAYMENTS	(22) Cayuga; population, 65,751	(23) Herkimer; population, 64,109	(24) Saratoga; population, 62,982
COST OF GOVERNMENT	**$180,893.41**	**$180,203.79**	**$223,197.69**
General	**177,401.66**	**146,521.75**	**213,677.96**
General government	80,893.68	78,042.74	84,565.19
Legislative	*14,739.44*	*13,161.02*	*13,461.93*
General executive	*40,783.28*	*33,048.50*	*37,472.03*
Judicial	*25,370.96*	*31,833.22*	*33,631.23*
Protection of persons and property	9,607.56	11,718,07	8,424.42
Conservation of health	3,349.49		26,114.36
Sanitation and promotion of cleanliness			
Highways	10,418.58	3,290.76	11,428.54
Charities and corrections	66,695.15	46,017.66	41,975.09
Charities	*49,943.83*	*36,447.71*	*33,407.12*
Corrections	*16,751.32*	*9,569.95*	*8,567.97*
Soldiers' relief and burials	3,625.20	1,950.30	2,125.00
Education	2,812.00	5,502.22	1,903.75
All others			37,141.61
Interest	**3,491.74**	**33,682.04**	**9,519.73**
On temporary loans	915.60	582.04	269.73
On bonds	2,576.14	33,100.00	9,250.00
Municipal indebtedness	**163,412.49**	**44,912.50**	**51,794.77**
Temporary loans	85,000.00	20,912.50	31,733.40
Bonds	77,837.71	24,000.00	20,000.00
Other indebtedness	574.78		61.37
Contributions to sinking funds			
Permanent improvements	**76,734.87**	**86,634.34**	**46,798.68**
Advances and deposits	**4,196.61**	**6,353.53**	**5,426.54**
Transfers and refunds	**642.58**	**4,667.55**	**131.39**
Trust and investment transactions	**318,239.92**	**363,546.21**	**348,073.07**
Taxes and licenses to State	66,754.17	64,419.43	91,852.46
To counties			
To municipalities and districts	153,494.51	177,453.69	175,071.87
To individuals and associations	13,970.44	23,304.45	8,643.31
Sinking fund transactions			
All others	84,020.80	98,368.64	72,505.43
Total payments	$744,119.87	$686,317.92	$675,422.14
Balance at close of year	138,744.17	509,676.82	88,315.01
Grand total	**$882,864.04**	**$1,195,994.74**	**$763,737.15**

SUMMARY OF FINANCIAL TRANSACTIONS — COUNTIES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(25) Montgomery; population, 61,030	(26) Chemung; population, 59,017	(27) Ontario; population, 54,628
REVENUE	**$254,013.73**	**$190,498.93**	**$234,790.65**
General	**254,013.73**	**190,498.93**	**234,790.65**
General property taxes	240,785.24	181,901.93	209,808.45
Interest and rents	2,575.97	2,286.03	3,480.65
Interest	*2,555.97*	*2,286.03*	*3,480.65*
Rents	*20.00*		
Licenses and permits			
Fines and forfeits	600.00	*710.00*	*1,575.00*
Gifts and grants		5,000.00	
Departmental earnings	9,595.69	68.04	19,907.62
Sales of property	456.82	532.93	18.93
All others			
NON-REVENUE	**$454,799.78**	**$341,116.30**	**$384,728.79**
Municipal indebtedness	**97,946.77**		**30,900.00**
Temporary loans	97,946.77		30,900.00
Bonds			
Other indebtedness			
Premium and accrued interest			
Advances and deposits	**1,169.92**	**4,096.95**	**86.58**
Transfers and refunds	**139.19**	**4.42**	**1,655.49**
Trust and investment transactions	**355,544.90**	**337,014.93**	**352,086.72**
Total receipts	$708,813.50	$531,615.23	$619,519.44
Balance on hand at beginning	108,408.30	121,320.23	107,893.33
Grand total	**$817,221.80**	**$652,935.46**	**$727,412.77**

PAYMENTS	(25) Montgomery; population, 61,030	(26) Chemung; population, 59,017	(27) Ontario; population, 54,628
COST OF GOVERNMENT	**$168,046.35**	**$139,402.52**	**$172,155.24**
General	**153,574.24**	**131,226.70**	**160,577.42**
General government	59,910.10	79,937.65	57,160.61
Legislative	*13,294.72*	*9,194.94*	*9,320.46*
General executive	*28,239.96*	*48,426.55*	*29,508.79*
Judicial	*18,375.42*	*22,316.16*	*18,331.36*
Protection of persons and property	8,494.59	3,910.90	13,533.11
Conservation of health	28,799.04		14,417.10
Sanitation and promotion of cleanliness			
Highways	2,629.06	1,630.68	2,413.57
Charities and corrections	45,450.63	41,558.97	57,463.25
Charities	*35,086.90*	*30,094.12*	*47,636.93*
Corrections	*10,363.73*	*11,464.85*	*9,826.32*
Soldiers' relief and burials	1,715.99	1,017.00	3,976.96
Education	4,578.28	2,171.50	982.52
All others	1,996.58	1,000.00	10,630.30
Interest	**14,472.08**	**8,175.82**	**11,577.82**
On temporary loans	2,843.33		195.62
On bonds	11,628.75	8,175.82	11,382.20
Municipal indebtedness	**92,000.00**	**22,000.00**	**51,737.87**
Temporary loans			26,737.87
Bonds	92,000.00	22,000.00	25,000.00
Other indebtedness			
Contributions to sinking funds			
Permanent improvements	**79,085.19**	**55,783.85**	**9,681.86**
Advances and deposits	**1,009.28**	**6,609.39**	**870.78**
Transfers and refunds	**2,772.45**	**63.15**	**1,739.66**
Trust and investment transactions	**355,820.21**	**321,728.30**	**299,782.82**
Taxes and licenses to State	93,350.61	122,100.56	60,066.96
To counties	4,338.17		500.00
To municipalities and districts	126,135.91	129,725.85	115,685.06
To individuals and associations	9,073.14	14,698.08	29,497.17
Sinking fund transactions			
All others	122,922.38	55,203.81	94,033.63
Total payments	$698,733.48	$545,587.21	$535,968.23
Balance at close of year	118,488.32	107,348.25	191,444.54
Grand total	$817,221.80	$652,935.46	727,412.77

SUMMARY OF FINANCIAL TRANSACTIONS — COUNTIES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(28) Wayne; population, 53,476	(29) Otsego; population, 48,534	(30) Clinton; population, 47,561
REVENUE	**$113,502.32**	**$128,581.67**	**$129,702.50**
General	**113,502.32**	**128,581.67**	**129,702.50**
General property taxes	97,535.27	122,870.69	122,881.35
Interest and rents	3,218.81	696.76	1,194.06
Interest	*3,218.81*	*696.76*	*569.06*
Rents			*625.00*
Licenses and permits			
Fines and forfeits	75.00	250.00	
Gifts and grants			
Departmental earnings	11,438.24	4,764.22	5,518.27
Sales of property	1,235.00		108.82
All others			
NON-REVENUE	**$270,332.31**	**$366,941.71**	**$297,039.37**
Municipal indebtedness		**16,500.00**	**82,705.00**
Temporary loans		16,500.00	27,780.00
Bonds			52,000.00
Other indebtedness			
Premium and accrued interest			2,925.00
Advances and deposits	**1,900.11**	**113.62**	**29.30**
Transfers and refunds			**68.01**
Trust and investment transactions	**268,432.20**	**350,328.09**	**214,237.06**
Total receipts	$383,834.63	$495,523.38	$426,741.87
Balance on hand at beginning	167,166.83	80,281.81	60,685.70
Grand total	**$551,001.46**	**$575,805.19**	**$487,427.57**

PAYMENTS	(28) Wayne; population, 53,476	(29) Otsego population, 48,534	(30) Clinton; population, 47,561
COST OF GOVERNMENT	**$117,646.77**	**$112,284.21**	**$114,470.47**
General	**117,646.77**	**108,256.71**	**104,635.19**
General government	54,181.45	50,120.49	54,401.38
Legislative	*10,123.05*	*9,975.20*	*6,237.95*
General executive	*24,628.70*	*29,656.55*	*31,248.13*
Judicial	*19,429.70*	*16,488.74*	*16,915.30*
Protection of persons and property	9,450.88	3,284.32	3,254.86
Conservation of health	2,647.27		
Sanitation and promotion of cleanliness			
Highways	2,852.87	2,149.16	2,988.22
Charities and corrections	40,922.56	38,960.50	39,782.02
Charities	*28,551.98*	*36,869.64*	*31,844.17*
Corrections	*12,370.58*	*2,090.86*	*7,937.85*
Soldiers' relief and burials	1,178.00	1,350.00	410.00
Education	2,217.56	4,264.39	3,798.71
All others	4,196.18	2,127.85	
Interest		**4,027.50**	**9,835.28**
On temporary loans		52.50	315.28
On bonds		3,975.00	9,520.00
Municipal indebtedness		**10,000.00**	**37,780.00**
Temporary loans		5,000.00	27,780.00
Bonds		5,000.00	10,000.00
Other indebtedness			
Contributions to sinking funds			
Permanent improvements	**37,340.46**	**14,658.84**	**20,381.48**
Advances and deposits	**1,437.36**	**100.55**	**1,703.00**
Transfers and refunds	**221.48**	**63.71**	**85.89**
Trust and investment transactions	**260,925.89**	**330,897.48**	**232,455.70**
Taxes and licenses to State	45,025.32	70,585.40	32,999.85
To counties			1,666.22
To municipalities and districts	145,176.93	160,152.71	117,849.66
To individuals and associations	18,301.44	13,644.94	21,314.43
Sinking fund transactions			
All others	52,422.20	86,514.43	58,625.54
Total payments	$417,571.96	$468,004.79	$406,876.54
Balance at close of year	133,429.50	107,800.40	80,551.03
Grand total	**$551,001.46**	**$575,805.19**	**$487,427.57**

SUMMARY OF FINANCIAL TRANSACTIONS — COUNTIES GRADED ACCORDING TO POPULATION OF 1915 — *Concluded*

RECEIPTS	(31) Washington; population, 46,955	(32) Rockland; population, 46,903	(33) Franklin; population, 46,181
REVENUE	**$150,556.28**	**$265,881.72**	**$224,262.47**
General	**150,556.28**	**265,881.72**	**224,262.47**
General property taxes	135,886.42	250,680.59	195,958.50
Interest and rents	825.15	4,050.40	1,144.20
Interest	*825.15*	*2,953.43*	*1,144.20*
Rents		*1,096.97*	
Licenses and permits			
Fines and forfeits	4,701.49	1,333.55	575.72
Gifts and grants			
Departmental earnings	9,143.22	7,334.04	8,500.73
Sales of property		2,483.16	18,083.32
All others			
NON-REVENUE	**$334,015.20**	**$315,384.14**	**$239,933.15**
Municipal indebtedness	**36,259.34**	**59,600.00**	**2,500.00**
Temporary loans	36,259.34	59,600.00	2,500.00
Bonds			
Other indebtedness			
Premium and accrued interest			
Advances and deposits	**158.89**	**7,023.96**	**291.46**
Transfers and refunds	**75.00**	**650.00**	**1,428.11**
Trust and investment transactions	**297,521.97**	**248,110.18**	**235,713.58**
Total receipts	**$484,571.48**	**$581,265.86**	**$464,195.62**
Balance on hand at beginning	608,79.44	108,172.50	74,953.06
Grand total	**$545,450.92**	**$689,438.36**	**$539,148.68**

PAYMENTS	(31) Washington; population, 46,955	32() Rockland; population, 46,903	(33) Franklin; population, 46,181
COST OF GOVERNMENT	**$127,103.18**	**$185,364.50**	**$135,427.10**
General	**126,382.43**	**172,163.66**	**111,895.85**
General government	54,505.49	84,786.07	37,604.71
Legislative	*4,579.48*	*9,412.42*	*7,441.68*
General executive	*30,766.38*	*45,496.92*	*18,836.79*
Judicial	*19,159.63*	*29,876.73*	*11,326.24*
Protection of persons and property	6,990.00	7,277.53	6,810.58
Conservation of health	2,805.10		1,658.39
Sanitation and promotion of cleanliness	8,025.95	36,050.44	2,910.11
Highways	46,794.14	42,212.28	55,398.11
Charities and corrections	*40,706.65*	*33,993.66*	*44,838.21*
Charities	*6,087.49*	*8,218.62*	*10,559.90*
Corrections	4,630.60	686.64	800.75
Soldiers' relief and burials			
Education	1,556.45	1,150.70	6,713.20
All others	1,074.70		
Interest	**720.75**	**13,200.84**	**23,531.25**
On temporary loans	720.75	920.84	318.75
On bonds		12,280.00	23,212.50
Municipal indebtedness	**29,128.73**	**53,500.00**	**28,116.81**
Temporary loans	29,128.73	36,500.00	13,900.00
Bonds		17,000.00	11,000.00
Other indebtedness			
Contributions to sinking funds			3,216.81
Permanent improvements	**29,293.89**	**52,798.32**	**72,590.50**
Advances and deposits	**932.82**	**19,811.56**	**8,490.56**
Transfers and refunds	**266.56**	**363.43**	**594.57**
Trust and investment transactions	**236,779.85**		**207,545.40**
Taxes and licenses to State	38,601.20	95,436.98	25,294.27
To counties			2,921.98
To municipalities and districts	124,503.07	118,831.61	112,703.06
To individuals and associations	7,956.26	13,653.95	5,675.84
Sinking fund transactions			
All others	65,719.32	51,280.39	60,950.25
Total payments	$423,505.03	$591,040.74	$452,764.94
Balance at close of year	121,945.89	98,397.62	86,383.74
Grand total	**$545,450.92**	**$689,438.36**	**$539,148.68**

SUMMARY OF FINANCIAL TRANSACTIONS — COUNTIES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(34) Delaware; population, 45,995	(35) Fulton; population, 45,625	(36) Columbia; population, 44,111
REVENUE	**$131,554.41**	**$148,706.23**	**$250,121.57**
General	**131,554.41**	**148,706.23**	**250,121.57**
General property taxes	123,001.49	140,498.37	243,689.16
Interest and rents	489.13	1,172.30	2,180.31
Interest	*489.13*	*1,172.30*	*1,380.31*
Rents			*800.00*
Licenses and permits			
Fines and forfeits	5.00	250.00	403.00
Gifts and grants			
Departmental earnings	8,058.79	6,743.31	3,849.10
Sales of property		42.25	
All others			
NON-REVENUE	**$249,005.33**	**$243,536.91**	**$308,560.45**
Municipal indebtedness	**3,099.10**		**2,767.17**
Temporary loans	3,099.10		2,767.17
Bonds			
Other indebtedness			
Premium and accrued interest			
Advances and deposits	**204.39**	**5.60**	**954.97**
Transfers and refunds			
Trust and investment transactions	**245,701.84**	**243,531.31**	**304,838.31**
Total receipts	$380,559.74	$392,243.14	$558,682.02
Balance on hand at beginning	64,334.02	75,688.22	115,330.92
Grand total	$444,893.76	$467,931.36	$674,012.94

PAYMENTS	(34) Delaware; population, 45,995	(35) Fulton; population, 45,625	(36) Columbia; population, 44,111
COST OF GOVERNMENT	**$92,822.12**	**$131,660.92**	**$167,722.55**
General	**92,359.77**	**125,110.92**	**149,929.49**
General government	48,878.07	62,844.37	79,022.63
Legislative	*7,015.06*	*14,912.71*	*12,201.77*
General executive	*28,624.26*	*28,120.54*	*35,834.50*
Judicial	*13,238.75*	*19,811.12*	*30,986.36*
Protection of persons and property	10,887.52	8,568.68	6,700.52
Conservation of health		19,976.34	1,400.50
Sanitation and promotion of cleanliness			
Highways	2,188.34	1,900.81	3,474.48
Charities and corrections	22,818.91	24,565.46	54,637.11
Charities	*20,008.19*	*13,327.61*	*47,008.66*
Corrections	*2,810.72*	*11,237.85*	*7,628.45*
Soldiers' relief and burials	1,150.00	725.00	1,124.25
Education	3,508.67	1,034.00	1,291.48
All others	2,928.26	5,496.26	2,278.52
Interest	**462.35**	**6,550.00**	**17,793.06**
On temporary loans	462.35		1,118.06
On bonds		6,550.00	16,675.00
Municipal indebtedness	**26,399.10**	**10,000.00**	**52,775.87**
Temporary loans	26,399.10	10,000.00	27,775.87
Bonds			25,000.00
Other indebtedness			
Contributions to sinking funds			
Permanent improvements	**9,373.35**	**17,233.07**	**23,557.74**
Advances and deposits	**1,221.90**	**2,382.49**	**1,619.02**
Transfers and refunds	**14.94**	**38.10**	**1,487.54**
Trust and investment transactions	**270,028.81**	**226,205.36**	**298,993.99**
Taxes and licenses to State	26,481.57	53,575.74	47,772.92
To counties		1,482.68	
To municipalities and districts	152,038.52	110,295.89	139,853.72
To individuals and associations	4,397.36	4,436.02	11,760.71
Sinking fund transactions			
All others	87,111.36	56,415.03	99,606.64
Total payments	$399,860.22	$387,519.94	$546,156.71
Balance at close of year	45,033.54	80,411.42	127,856.23
Grand total	**$444,893.76**	**$467,931.36**	**$674,012.94**

SUMMARY OF FINANCIAL TRANSACTIONS — COUNTIES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(37) Madison; population, 41,742	(38) Genesee, population, 40,707	(39) Alleghany; population, 40,216
REVENUE	**$211,559.50**	**$155,419.88**	**$124,674.64**
General	**211,559.50**	**155,419.88**	**124,674.64**
General property taxes	203,080.37	143,992.28	114,164.24
Interest and rents	736.24	1,690.00	180.01
Interest	*736.24*	*1,690.00*	*180.01*
Rents			
Licenses and permits			
Fines and forfeits	23.00	10.00	
Gifts and grants			
Departmental earnings	7,677.83	9,680.70	10,330.39
Sales of property	42.06	47.00	
All others			
NON-REVENUE	**$264,056.03**	**$187,679.81**	**$202,948.62**
Municipal indebtedness	**67,364.76**		
Temporary loans	67,364.76		
Bonds			
Other indebtedness			
Premium and accrued interest			
Advances and deposits	**64.79**	**195.62**	**310.53**
Transfers and refunds	**4.70**	**14.31**	**61.07**
Trust and investment transactions	**196,621.78**	**187,469.88**	**202,577.02**
Total receipts	$475,615.53	$343,099.79	$327,623.26
Balance on hand at beginning	49,447.89	142,122.10	30,256.36
Grand total	**$525,063.42**	**$485,221.89**	**$357,879.62**

PAYMENTS	(37) Madison; population, 41,742	(38) Genesee; population, 40,707	(39) Alleghany; population, 40,216
COST OF GOVERNMENT	**$131,454.61**	**$101,568.52**	**$95,894.38**
General	**121,718.08**	**101,568.52**	**95,345.21**
General government	61,948.92	37,715.31	38,875.91
Legislative	*8,216.63*	*6,493.10*	*7,487.66*
General executive	*32,940.18*	*19,408.37*	*19,345.01*
Judicial	*20,792.11*	*11,813.84*	*12,043.24*
Protection of persons and property	8,254.36	7,255.35	9,854.15
Conservation of health	809.54	8,209.01	1,270.69
Sanitation and promotion of cleanliness			
Highways	3,667.23	1,187.22	2,125.44
Charities and corrections	39,256.67	42,993.32	35,756.32
Charities	*33,722.91*	*36,098.43*	*31,844.84*
Corrections	*5,533.76*	*6,894.89*	*3,911.48*
Soldiers' relief and burials	1,875.00	1,391.00	2,911.01
Education	3,986.36	432.22	4,139.57
All others	1,920.00	2,385.09	412.12
Interest	**9,736.53**		**549.17**
On temporary loans	783.20		549.17
On bonds	8,953.33		
Municipal indebtedness	**81,174.62**		**8,565.58**
Temporary loans	65,817.00		7,500.00
Bonds	15,000.00		
Other indebtedness			216.79
Contributions to sinking funds	357.62		848.79
Permanent improvements	**62,875.81**	**26,508.00**	**19,743.42**
Advances and deposits	**2,056.90**	**355.22**	**682.60**
Transfers and refunds	**48.47**	**136.90**	**111.32**
Trust and investment transactions	**196,317.02**	**178,699.93**	**186,058.26**
Taxes and licenses to State	44,197.55	45,015.87	14,553.81
To counties	3,589.88		
To municipalities and districts	110,356.09	84,407.38	133,522.51
To individuals and associations	5,407.11	18,280.02	11,031.97
Sinking fund transactions			
All others	32,766.39	30,996.66	26,949.97
Total payments	$473,927.43	$307,268.57	$311,055.56
Balance at close of year	51,135.99	177,953.32	46,824.06
Grand total	**$525,063.42**	**$485,221.89**	**$357,879.62**

SUMMARY OF FINANCIAL TRANSACTIONS — COUNTIES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(40) Livingston; population, 38,427	(41) Sullivan; population, 38,189	(42) Chenango; population, 36,648
REVENUE	**$173,265.73**	**$119,888.11**	**$132,548.80**
General	**173,265.73**	**119,888.11**	**132,548.80**
General property taxes	163,488.73	113,264.67	118,610.61
Interest and rents	176.59	1,031.46	94.03
Interest	*176.59*	*1,031.46*	*94.03*
Rents			
Licenses and permits			
Fines and forfeits		100.00	100.00
Gifts and grants			
Departmental earnings	9,595.41	5,422.88	13,744.16
Sales of property	5.00	69.10	
All others			
NON-REVENUE	**$290,513.14**	**$245,379.60**	**$360,245.45**
Municipal indebtedness	**61,400.24**	**25,000.00**	**98,722.94**
Temporary loans	36,400.24	25,000.00	77,117.54
Bonds	25,000.00		20,000.00
Other indebtedness			
Premium and accrued interest			1,605.40
Advances and deposits	**335.10**	**793.89**	
Transfers and refunds		**257.08**	**193.44**
Trust and investment transactions	**228,777.80**	**219,328.63**	**261,329.07**
Total receipts	$463,778.87	$365,267.71	$492,794.25
Balance on hand at beginning	94,423.23	79,502.19	47,589.15
Grand total	**$558,202.10**	**$444,769.90**	**$540,383.40**

PAYMENTS	(40) Livingston; population, 38,427	(41) Sullivan; population, 38,189	(42) Chenango; population, 36,648
COST OF GOVERNMENT	**$146,017.38**	**$104,263.25**	**$114,502.23**
General	**143,404.30**	**97,864.64**	**112,519.29**
General government	48,289.01	52,497.07	42,674.53
Legislative	*8,260.55*	*10,304.10*	*8,413.07*
General executive	*21,032.95*	*22,892.85*	*20,631.50*
Judicial	*18,995.51*	*19,300.12*	*13,629.96*
Protection of persons and property	7,947.74	3,516.98	4,130.50
Conservation of health	888.74		276.00
Sanitation and promotion of cleanliness			
Highways	17,985.92	2,156.22	1,519.57
Charities and corrections	60,599.43	27,994.85	58,603.95
Charities	**52,715.03*	*24,817.43*	*53,852.67*
Corrections	*7,884.40*	*3,177.42*	*4,751.28*
Soldiers' relief and burials	2,530.50	720.00	2,012.00
Education	1,805.02	1,755.35	2,382.23
All others	3,357.94	9,224.17	920.51
Interest	**2,613.08**	**6,398.61**	**1,982.94**
On temporary loans	558.45	161.33	482.94
On bonds	2,054.63	6,237.28	1,500.00
Municipal indebtedness	**44,300.71**	**23,000.00**	**48,983.53**
Temporary loans	22,693.93	15,000.00	41,713.42
Bonds	12,750.00	8,000.00	
Other indebtedness			
Contributions to sinking funds	8,856.78		7,270.11
Permanent improvements	**54,345.19**	**3,005.08**	**65,663.80**
Advances and deposits	**4,927.38**	**4,278.98**	**591.02**
Transfers and refunds	**242.09**	**3,703.87**	
Trust and investment transactions	**221,436.84**	**242,896.07**	**258,797.84**
Taxes and licenses to State	22,010.86	35,351.75	26,739.45
To counties			3,593.66
To municipalities and districts	86,799.74	119,719.66	134,635.06
To individuals and associations	9,105.61	7,826.11	11,552.84
Sinking fund transactions			
All others	103,520.63	79,998.55	82,276.83
Total payments	$471,269.59	$381,147.25	$488,538.42
Balance at close of year	86,932.51	63,622.65	51,844.98
Grand total	**$558,202.10**	**$444,769.90**	**$540,383.40**

* County system of poor relief.

SUMMARY OF FINANCIAL TRANSACTIONS — COUNTIES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(43) Tompkins, population, 36,535	(44) Orleans; population, 33,919	(45) Wyoming; population, 33,028
REVENUE	**$110,561.42**	**$140,231.28**	**$83,139.95**
General	**110,561.42**	**140,231.28**	**83,139.95**
General property taxes	100,825.37	128,056.26	69,760.51
Interest and rents		1,052.47	482.26
Interest		*825.80*	*482.26*
Rents		*226.67*	
Licenses and permits			
Fines and forfeits	100.00		350.00
Gifts and grants			
Departmental earnings	9,547.55	11,122.55	12,547.18
Sales of property	88.50		
All others			
NON-REVENUE	**$237,887.49**	**$255,606.39**	**$168,513.29**
Municipal indebtedness	**15,000.00**	**41,850.80**	**37,879.43**
Temporary loans	15,000.00	41,850.80	36,686.28
Bonds			
Other indebtedness			1,193.15
Premium and accrued interest			
Advances and deposits	**446.24**	**5,008.40**	**170.61**
Transfers and refunds			**2.10**
Trust and investment transactions	**222,441.25**	**208,749.19**	**130,461.15**
Total receipts	$348,448.91	$395,837.67	$251,653.24
Balance on hand at beginning	94,778.52	84,926.72	72,379.79
Grand total	**$443,227.43**	**$480,764.39**	**$324,033.03**

PAYMENTS	(43) Tompkins; population, 36,535	(44) Orleans; population, 33,919	(45) Wyoming, population, 33,028
COST OF GOVERNMENT	**$83,517.58**	**$106,042.75**	**$71,845.24**
General	**77,950.36**	**100,679.00**	**68,961.80**
General government	37,276.90	54,116.26	31,138.71
Legislative	6,218.46	8,545.85	5,162.35
General executive	*15,133.53*	*25,401.49*	*15,520.59*
Judicial	*15,924.91*	*20,168.92*	*10,455.77*
Protection of persons and property	5,049.84	6,700.46	6,187.82
Conservation of health	14,239.07	22.50	730.72
Sanitation and promotion of cleanliness			
Highways	1,828.19	1,847.98	6,306.97
Charities and corrections	16,604.18	34,505.02	21,841.44
Charities	*12,152.86*	*28,541.53*	*18,976.91*
Corrections	*4,451.32*	*5,963.49*	*2,864.53*
Soldiers' relief and burials	740.13	585.00	1,946.14
Education	2,212.05	2,886.78	810.00
All others		15.00	
Interest	**5,567.22**	**5,363.75**	**2,883.44**
On temporary loans		166.67	228.44
On bonds	5,567.22	5,197.08	2,655.00
Municipal indebtedness	**19,629.21**	**64,000.00**	**19,173.36**
Temporary loans		40,000.00	15,000.00
Bonds	12,000.00	24,000.00	4,000.00
Other indebtedness			173.36
Contributions to sinking funds	7,629.21		
Permanent improvements	**46,634.41**	**19,673.80**	**33,045.00**
Advances and deposits	**1,483.02**	**1,631.92**	**462.38**
Transfers and refunds	**11.85**	**3,966.74**	**2.10**
Trust and investment transactions	**216,319.42**	**181,634.95**	**133,561.22**
Taxes and licenses to State	37,948.08	25,867.90	15,904.16
To counties		4,530.63	1,086.48
To municipalities and districts	96,034.97	67,628.60	90,706.88
To individuals and associations	12,711.62	24,373.03	9,108.89
Sinking fund transactions			
All others	69,624.75	59,234.79	16,754.81
Total payments	$367,595.49	$376,950.16	$258,089.30
Balance at close of year	75,631.94	103,814.23	65,943.73
Grand total	**$443,227.43**	**$480,764.39**	**$324,033.03**

SUMMARY OF FINANCIAL TRANSACTIONS — COUNTIES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(46) Warren; population, 32,977	(47) Essex; population, 32,461	(48) Greene; population, 30,091
REVENUE	**$264,445.09**	**$150,820.63**	**$138,536.78**
General	**264,445.09**	*150,820.63*	*138,536.78*
General property taxes	259,505.41	148,327.11	132,645.56
Interest and rents	1,337.33	1,375.14	500.00
Interest	*1,337.33*	*1,375.14*	
Rents			*500.00*
Licenses and permits			
Fines and forfeits	350.00	938.50	579.00
Gifts and grants		81.55	
Departmental earnings	3,252.35	44.33	4,812.22
Sales of property		54.00	
All others			
NON-REVENUE	**$203,641.30**	**$186,320.93**	**$232,352.70**
Municipal indebtedness	**20,000.00**		
Temporary loans	20,000.00		
Bonds			
Other indebtedness			
Premium and accrued interest			
Advances and deposits	**248.54**	**3,208.37**	**146.24**
Transfers and refunds	**75.00**		**106.80**
Trust and investment transactions	**183,317.76**	**183,112.56**	**232,099.66**
Total receipts	$468,086.39	$337,141.56	$370,889.48
Balance on hand at beginning	35,249.12	84,280.24	71,266.38
Grand total	**$503,335.51**	**$421,421.80**	**$442,155.86**

PAYMENTS	(46) Warren; population, 32,977	(47) Essex; population, 32,461	(48) Greene; population, 30,091
COST OF GOVERNMENT	**$126,279.92**	**$121,621.75**	**$96,872.94**
General	**121,265.19**	**118,015.91**	**84,742.94**
General government	53,422.31	60,540.54	56,267.89
Legislative	*7,950.00*	*10,272.80*	*10,689.53*
General executive	*28,735.73*	*28,521.19*	*27,368.95*
Judicial	*16,736.58*	*21,746.55*	*18,209.41*
Protection of persons and property	3,735.19	5,805.16	3,859.13
Conservation of health	2,587.47		
Sanitation and promotion of cleanliness			
Highways	3,771.03	6,591.09	1,500.00
Charities and corrections	46,942.63	39,711.13	20,718.23
Charities	*34,208.88*	*25,909.84*	*18,835.14*
Corrections	*12,733.75*	*13,801.29*	*1,883.09*
Soldiers' relief and burials	1,963.64	1,555.00	1,475.00
Education	3,079.49	3,812.99	922.69
All others	5,763.43		
Interest	**5,014.73**	**3,605.84**	**12,130.00**
On temporary loans	1,514.73	1,445.84	
On bonds	3,500.00	2,160.00	12,130.00
Municipal indebtedness	**62,250.00**	**22,000.00**	**25,287.45**
Temporary loans	52,250.00	20,000.00	
Bonds	10,000.00	2,000.00	25,287.45
Other indebtedness			
Contributions to sinking funds			
Permanent improvements	**5,712.50**	**8,830.40**	**34,482.40**
Advances and deposits	**4,868.64**	**13,116.27**	**4,020.36**
Transfers and refunds	**84,240.55**		**257.23**
Trust and investment transactions	**187,154.30**	**173,616.51**	**239,849.61**
Taxes and licenses to State	41,834.41	29,966.76	38,166.98
To counties			
To municipalities and districts	101,296.95	97,456.00	95,763.25
To individuals and associations	540.64	4,504.02	5,134.49
Sinking fund transactions			300.00
All others	43,482.30	41,689.73	100,484.89
Total payments	$470,505.91	$339,184.93	$400,769.99
Balance at close of year	32,829.60	82,236.87	41,385.87
Grand total	**$503,335.51**	**$421,421.80**	**$442,155.86**

SUMMARY OF FINANCIAL TRANSACTIONS — COUNTIES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(49) Cortland; population, 30,074	(50) Lewis; population, 25,947	(51) Tioga; population, 25,549,
REVENUE	**$112,279.19**	**$68,602.76**	**$78,857.28**
General	**112,279.19**	**68,602.76**	**78,857.28**
General property taxes	105,644.77	64,292.61	72,442.18
Interest and rents	1,385.39	718.06	.....
Interest	*1,385.39*	*718.06*	.....
Rents	.....	.....	.....
Licenses and permits	.....	.....	.....
Fines and forfeits	50.00	40.00	.....
Gifts and grants	.....	.....	.....
Departmental earnings	5,199.03	3,552.09	945.70
Sales of property	.....	.....	152.15
All others	.....	.....	5,317.25
NON-REVENUE	**$260,848.60**	**$185,958.91**	**$154,259.60**
Municipal indebtedness	**75,912.69**	**16,235.81**	**33,381.05**
Temporary loans	75,912.69	5,500.00	33,381.05
Bonds	.....	10,560.00	.....
Other indebtedness	.....	.....	.....
Premium and accrued interest	.....	175.81	.....
Advances and deposits	**143.13**	**371.50**	**97.62**
Transfers and refunds	**84.50**	.....	**50.90**
Trust and investment transactions	**184,708.28**	**169,351.60**	**120,730.03**
Total receipts	$373,127.79	$254,561.67	$233,116.88
Balance on hand at beginning	45,231.91	31,854.58	30,417.66
Grand total	**$418,359.70**	**$286,416.25**	**$263,534.54**

PAYMENTS	(49) Cortland; population, 30,074	(50) Lewis; population, 25,947	(51) Tioga; population, 25,549
COST OF GOVERNMENT	**$80,622.56**	**$64,765.07**	**$63,320.66**
General	**75,245.56**	**57,013.10**	**62,398.07**
General government	44,035.12	30,644.74	31,517.44
Legislative	*10,112.44*	*6,301.33*	*5,226.65*
General executive	*20,622.84*	*13,737.10*	*16,296.57*
Judicial	*13,299.84*	*10,606.31*	*9,994.22*
Protection of persons and property	5,177.37	3,427.57	2,476.95
Conservation of health	416.00	865.59	.....
Sanitation and promotion of cleanliness	.....	.....	.....
Highways	2,119.18	3,071.99	1,346.66
Charities and corrections	19,405.11	17,390.36	24,637.02
Charities	*13,769.31*	*15,436.37*	*19,635.66*
Corrections	*5,635.80*	*1,953.99*	*5,001.36*
Soldiers' relief and burials	1,191.50	592.85	920.00
Education	2,901.28	1,020.00	1,500.00
All others	.....	.....	.....
Interest	**5,377.00**	**7,751.97**	**922.59**
On temporary loans	1,282.00	3,500.43	222.59
On bonds	4,095.00	4,251.54	700.00
Municipal indebtedness	**45,554.02**	**6,667.48**	**17,000.00**
Temporary loans	44,554.02	5,500.00	14,000.00
Bonds	1,000.00	.....	3,000.00
Other indebtedness	.....	.....	.....
Contributions to sinking funds	.....	1,167.48	.....
Permanent improvements	**19,617.87**	**8,389.82**	**28,636.55**
Advances and deposits	**289.16**	**2,058.15**	**1,941.22**
Transfers and refunds	**4,984.46**	**68.60**	.....
Trust and investment transactions	**197,242.31**	**162,403.76**	**113,028.18**
Taxes and licenses to State	24,802.15	17,239.72	13,396.44
To counties	5,374.29	.....	.....
To municipalities and districts	79,166.73	104,962.73	71,362.75
To individuals and associations	3,218.32	6,669.82	3,899.41
Sinking fund transactions	.....	.....	.....
All others	84,680.82	33,531.49	24,369.58
Total payments	$348,310.38	$244,352.88	$223,926.61
Balance at close of year	70,049.32	42,063.37	39,607.93
Grand total	**$418,359.70**	**$286,416.25**	**$263,534.54**

SUMMARY OF FINANCIAL TRANSACTIONS — COUNTIES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(52) Seneca; population, 25,249	(53) Schoharie; population, 23,005	(54) Yates; population, 18,841
REVENUE	**$78,417.12**	**$72,553.02**	**$71,666.54**
General	**78,417.12**	**72,553.02**	**71,666.54**
General property taxes	68,804.35	69,880.95	65,999.21
Interest and rents	1,378.19	250.33	841.94
Interest	*1,378.19*	*250.33*	*841.94*
Rents			
Licenses and permits			
Fines and forfeits	100.00	250.00	
Gifts and grants			
Departmental earnings	8,129.58	2,171.74	4,825.39
Sales of property	5.00		
All others			
NON-REVENUE	**$170,504.20**	**$145,701.20**	**$105,084.45**
Municipal indebtedness	**25,493.86**	**28,009.34**	**4,400.00**
Temporary loans		14,731.78	4,400.00
Bonds	25,055.00	12,400.00	
Other indebtedness		129.45	
Premium and accrued interest	438.86	748.11	
Advances and deposits	**177.95**		
Transfers and refunds	**50.00**		
Trust and investment transactions	**144,782.39**	**117,691.86**	**100,684.45**
Total receipts	$248,921.32	$218,254.22	$176,750.99
Balance on hand at beginning	64,203.97	35,333.41	18,526.22
Grand total	**$313,125.29**	**$253,587.63**	**$195,277.21**

PAYMENTS	(52) Seneca; population, 25,249	(53) Schoharie; population, 23,005	(54) Yates; population, 18,841
COST OF GOVERNMENT	**$82,560.26**	**$55,211.44**	**$39,706.20**
General	**74,744.63**	**52,407.60**	**39,590.70**
General government	47,195.16	32,810.79	18,539.00
Legislative	*8,154.52*	*7,027.15*	*2,408.45*
General executive	*24,224.20*	*12,933.34*	*9,858.52*
Judicial	*14,816.44*	*12,850.30*	*6,272.03*
Protection of persons and property	2,573.92	3,914.19	1,965.49
Conservation of health			
Sanitation and promotion of cleanliness			
Highways	1609,.18	1,844.67	1,059.18
Charities and corrections	20,489.97	10,962.82	17,399.07
Charities	*14,012.09*	*8,645.54*	*14,729.53*
Corrections	*6,477.88*	*2,317.28*	*2,669.54*
Soldiers' relief and burials	1,210.00	465.00	601.75
Education	1,066.20	2,322.11	26.21
All others	600.20	88.02	
Interest	**7,815.63**	**2,803.84**	**115.50**
On temporary loans		155.84	115.50
On bonds	7,815.63	2,648.00	
Municipal indebtedness	**18,376.91**	**16,000.00**	**6,900.00**
Temporary loans	16,346.00	12,000.00	6,900.00
Bonds		4,000.00	
Other indebtedness			
Contributions to sinking funds	2,030.91		
Permanent improvements	**26,294.07**	**10,569.50**	**22,900.00**
Advances and deposits	**1,168.52**	**221.77**	
Transfers and refunds	**481.83**	**4.40**	**31.13**
Trust and investment transactions	**139,985.31**	**111,283.74**	
Taxes and licenses to State	46,395.89	9,889.72	8,905.73
To counties			2,519.10
To municipalities and districts	60,732.09	68,223.56	44,205.92
To individuals and associations	4,495.26	2,284.90	1,179.58
Sinking fund transactions			
All others	28,362.07	30,885.56	22,261.20
Total payments	$268,866.90	$193,290.85	$148,608.86
Balance at close of year	44,258.39	60,296.78	46,668.35
Grand total	**$313,125.29**	**$253,587.63**	**$195,277.21**

SUMMARY OF FINANCIAL TRANSACTIONS — COUNTIES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(55) Schuyler; population, 13,954	(56) Putnam; population, 12,767	(57) Hamilton; population, 4,491
REVENUE	**$35,606.46**	**$103,626.32**	**$73,421.43**
General	**35,606.46**	**103,626.32**	**73,421.43**
General property taxes	33,955.71	101,539.65	73,421.43
Interest and rents	136.21	161.76	.....
Interest	*136.21*	*161.76*	.....
Rents	.....	.....	.....
Licenses and permits	.....	.....	.....
Fines and forfeits	.....	.....	.....
Gifts and grants	.....	.....	.....
Departmental earnings	1,514.54	1,804.72	.....
Sales of property	.....	120.20	.....
All others	.....	.....	.....
NON-REVENUE	**$86,289.90**	**$118,438.82**	**$145,021.09**
Municipal indebtedness	**12,544.46**	**30,153.30**	**102,945.90**
Temporary loans	12,544.46	.....	102,945.90
Bonds	.....	30,000.00	.....
Other indebtedness	.....	.....	.....
Premium and accrued interest	.....	153.30	.....
Advances and deposits	**24.45**	**523.16**	**104.62**
Transfers and refunds	**68.78**	**.40**	**131.52**
Trust and investment transactions	**73,652.21**	**87,761.96**	**41,839.05**
Total receipts	$121,896.36	$222,065.15	$218,442.52
Balance on hand at beginning	12,845.85	48,487.06	3,923.54
Grand total	**$134,742.21**	**$270,552.21**	**$222,366.06**

PAYMENTS	(55) Schuyler; population, 13,954	(56) Putnam; population, 12,767	(57) Hamilton; population, 4,491
COST OF GOVERNMENT	**$34,180.78**	**$68,626.18**	**$38,894.24**
General	**31,271.09**	**63,086.18**	**27,755.63**
General government	21,748.91	29,544.61	19,635.60
Legislative	*2,791.87*	*4,018.30*	*6,298.21*
General executive	*11,910.78*	*17,392.79*	*8,858.50*
Judicial	*7,046.26*	*8,133.52*	*4,478.89*
Protection of persons and property	3,237.61	1,796.15	1,340.91
Conservation of health	.....	497.55	.....
Sanitation and promotion of cleanliness	.....	.....	.....
Highways	1,378.61	2,948.63	1,900.11
Charities and corrections	3,937.46	27,751.74	1,741.51
Charities	*2,337.70*	*21,847.37*	*749.92*
Corrections	*1,599.76*	*5,904.37*	*991.59*
Soldiers' relief and burials	360.00	320.00	50.00
Education	22.63	227.50	887.50
All others	585.87	.....	2,200.00
Interest	**2,909.69**	**5,540.00**	**11,138.61**
On temporary loans	164.69	.....	3,836.11
On bonds	2,745.00	5,540.00	7,302.50
Municipal indebtedness	**7,000.00**	**15,186.44**	**107,675.65**
Temporary loans	3,000.00	.....	97,527.38
Bonds	4,000.00	10,000.00	6,000.00
Other indebtedness	.....	.....	3,178.31
Contributions to sinking funds	.....	5,186.44	969.96
Permanent improvements	**5,530.88**	**17,727.59**	**3,305.90**
Advances and deposits	**299.57**	**914.52**	**21,703.28**
Transfers and refunds	**176.48**	.....	**2.16**
Trust and investment transactions	**62,346.23**	**100,130.05**	**45,208.02**
Taxes and licenses to State	4,774.96	23,802.35	4,519.11
To counties	.....	.....	190.94
To municipalities and districts	39,279.06	35,702.71	23,715.14
To individuals and associations	133.04	10,013.64	.....
Sinking fund transactions	.....	.....	.....
All others	18,159.17	30,611.35	16,782.83
Total payments	$109,533.94	$202,584.78	$216,789.25
Balance at close of year	25,208.27	67,967.43	5,576.81
Grand total	**$134,742.21**	**$270,552.21**	**$222,366.06**

SUMMARY OF FINANCIAL TRANSACTIONS

OF

CITIES OF THE SECOND CLASS

1917

SUMMARY OF FINANCIAL TRANSACTIONS — CITIES OF THE SECOND CLASS GRADED ACCORDING TO POPULATION OF 1915

RECEIPTS	(1) Syracuse; population, 145,293	(2) Albany; population, 107,979	(3) Yonkers; population, 90,948	(4) Utica; population, 80,589	(5) Schenectady; population, 80,386	(6) Troy; population, 75,488	(7) Binghamton; population, 53,658
REVENUE	**$4,592,543.95**	**$3,320,275.35**	**$4,061,439.82**	**$1,761,343.12**	**$2,467,250.87**	**$1,841,706.46**	**$1,441,404.81**
General	**4,124,457.21**	**2,902,887.69**	**3,727,131.96**	**1,761,343.12**	**2,202,356.99**	**1,489,250.70**	**1,294,476.49**
Taxes	3,102,921.76	2,291,172.95	2,993,483.27	1,409,426.23	1,754,026.63	1,250,115.48	1,050,060.79
Property taxes	*3,043,809.04*	*2,213,309.27*	*2,978,385.64*	*1,352,219.70*	*1,742,426.06*	*1,221,441.14*	*1,029,233.46*
Other taxes — banks, etc	*59,112.72*	*77,863.68*	*15,097.63*	*57,206.53*	*11,600.57*	*28,674.34*	*20,827.33*
Special assessments	469,918.71	298,580.15	364,630.22	93,518.23	158,010.95	33,849.47	64,178.80
Interest and rents	140,193.65	67,936.61	139,346.14	20,097.91	55,473.73	23,943.54	24,837.53
Interest	*140,193.65*	*66,991.86*	*136,857.14*	*20,097.91*	*55,473.73*	*23,943.54*	*24,767.53*
Rents	.....	*944.75*	*2,489.00*	.....	.....	.....	*70.00*
Licenses and permits	251,898.56	161,588.79	140,364.27	154,434.75	132,603.77	110,062.56	76,204.03
Liquor licenses	*228,700.31*	*152,988.17*	*129,388.17*	*152,006.23*	*122,131.15*	*106,085.31*	*70,303.58*
Others	*23,198.25*	*8,600.62*	*10,976.10*	*2,428.52*	*10,472.62*	*3,977.25*	*5,900.45*
Fines and penalties	23,220.79	2,476.50	3,544.36	4,286.90	5,772.25	705.75	5,269.00
Gifts and grants	66,050.22	52,754.95	68,568.35	43,047.48	51,887.00	31,854.77	26,596.91
Gifts	.....	.....	*730.58*	*1,200.00*	.....	.....	.....
State aid for schools	*66,050.22*	*52,754.95*	*67,837.77*	*41,847.48*	*51,887.00*	*31,854.77*	*20,596.91*
Departmental earnings	53,415.16	16,052.30	14,370.35	11,859.98	41,561.60	29,630.32	43,814.85
Franchises and privileges	.....	85.00	75.00	5,946.64	980.00	.....	.....
Sales of property	16,300.00	2,147.63	2,750.00	15,977.73	2,034.46	.....	2,618.95
All other	538.36	10,092.81	.....	2,747.27	6.60	9,088.81	895.63
Public liabilities — commercial	**468,086.74**	**417,387.66**	**334,307.86**	.....	**264,893.88**	**352,455.76**	**146,928.32**
Water	468,086.74	417,387.66	334,307.86	.....	264,893.88	352,455.76	146,928.32
NON-REVENUE	**1,512,818.33**	2,385,616.56	2,124,521.84	497,184.93	807,615.56	554,299.09	782,128.25
Municipal Indebtedness	**1,427,500.91**	**1,223,850.00**	**1,969,533.40**	**386,569.68**	**431,437.43**	**456,888.27**	**652,292.22**
Deficiency bonds	.....	.....	34,000.00	.....	.....	150,000.00	65,230.98
Assessment bonds and loans'	666,399.01	214,000.00	1,663,000.00	118,845.49	.....	259,350.00	129,907.04
Capital bonds	682,000.00	777,500.00	255,000.00	180,150.00	201,500.00	.....	442,200.00
Contributions from sinking funds	75,900.00	232,350.00	.....	87,131.54	229,906.43	44,929.76	14,954.20
Premiums on bonds	3,201.90	.....	17,533.40	442.65	31.00	2,608.51	.....
Advances	.....	.....	.....	.....	**25,336.85**	.....	.....
Transfers	.....	**131,074.87**	**4,300.85**	.....	.....	**35,367.72**	**17,812.86**
Refunds	**187.37**	**1,890.19**	**25.50**	.....	**107.34**	**153.01**	**1,657.93**
Trust and investment transactions	**85,130.05**	**1,028,801.50**	**150,662.09**	**110,615.25**	**350,733.94**	**61,890.09**	**110,365.24**
Total receipts	$6,105,362.28	$5,705,891.91	$6,185,961.66	$2,258,528.05	$3,274,866.43	$2,396,005.55	$2,223,533.06
Balance at beginning	1,588,874.48	388,254.58	*193,404.28	418,571.43	193,633.24	136,647.09	391,320.04
Grand total	**$7,694,236.76**	**$6,094,146.49**	**$5,992,557.38**	**$2,677,099.48**	**$3,468,499.67**	**$2,532,652.64**	**$2,614,853.10**

*Deficit.

Deficiencies in collection of taxes	*28,199.82*				*12,331.77*		
Property purchased at tax sales	*5,582.28*	*19,011.86*				*6,974.69*	
Reserve for delinquent tax	*29,934.62*		*10,000.00*				*1,605.00*
Other	*2,167.92*	*2,195.37*		*973.46*	*2,181.40*	*100.00*	*1,605.00*
Interest	**354,941.87**	**343,853.84**	**514,951.96**	**134,152.34**	**273,304.23**	**97,021.04**	**98,592.80**
On temporary loans			120,164.18	12,503.98	43,944.40	7,722.20	
On bonds — general	297,218.07	295,908.71	370,489.02	121,648.36	208,874.49	85,363.50	93,269.66
On bonds — assessments	57,726.80	47,985.13	24,298.76		20,485.34	3,935.25	5,323.14
Public Utilities — Commercial	**349,348.28**	**322,452.98**	**396,260.05**		**140,362.87**	**235,973.80**	**141,232.75**
Water	349,348.28	322,452.98	396,260.05		140,362.87	235,973.80	141,232.75
Maintenance and operation	*193,630.30*	*250,593.61*	*223,256.56*		*75,442.87*	*109,793.95*	*120,851.55*
Interest on bonds	*155,717.98*	*71,860.37*	*124,503.49*		*14,920.00*	*110,999.85*	
Contributions to sinking funds			*48,500.00*		*50,000.00*	*15,000.00*	*20,381.20*
Permanent improvements	**$1,010,570.67**	**$886,103.95**	**$780,475.71**	**$417,124.68**	**$213,796.27**	**$127,270.49**	**$479,990.25**
Municipal indebtedness	**1,061,014.24**	**789,224.14**	**2,124,287.68**	**412,587.31**	**611,550.74**	**574,421.03**	**218,893.60**
Temporary loans				89,102.55			60,000.00
Bonds — general	296,743.10	295,098.89	418,037.68	204,791.46	352,826.69	347,821.03	110,457.47
Bonds — assessments	558,371.14	190,400.00	1,535,000.00	42,347.19	160,700.05	116,600.00	43,009.00
Bonds — public utilities	130,900.00	100,350.00	171,250.00		56,000.00	110,000.00	
Contributions to sinking funds	75,900.00	203,375.25		76,346.11	42,024.00		5,436.13
Advances					**113,521.65**		
Transfers		**131,074.87**	**4,300.85**		**2.00**	**35,367.72**	**17,812.86**
Refunds			**83.36**			**1,076.09**	**215.00**
Trust and investment transactions	**86,610.89**	**1,185,820.51**	**55,988.36**	**92,013.55**	**339,657.29**	**79,071.62**	**124,068.39**
Total payments	$5,833,212.22	$5,675,327.28	$6,408,688.49	$2,415,169.69	$3,171,359.45	$2,384,857.18	$2,077,761.51
Balance at close of year	1,861,024.54	418,819.21	*$416,131.11	261,929.79	297,140.22	147,795.46	537,091.69
Grand total	**$7,694,236.76**	**$6,094,146.49**	**$5,992,557.38**	**$2,677,099.48**	**$3,468,499.67**	**$2,532,652.64**	**$2,614,853.20**

*Deficit

PAYMENTS	(1) Syracuse; population, 145,293	(2) Albany; population, 107,979	(3) Yonkers; population, 90,948	(4) Utica; population, 80,589	(5) Schenectady; population, 80,386	(6) Troy; population, 75,488	(7) Binghamton; population, 53,608
COST OF GOVERNMENT	**$3,325,668.14**	**$2,341,638.97**	**$3,047,292.48**	**$1,493,444.15**	**$1,752,465.66**	**$1,331,676.43**	**$109,548.66**
General	2,970,723.27	1,997,745.13	2,532,345.52	1,359,291.81	1,479,161.40	1,234,655.39	976,955.86
General government	300,360.93	245,990.88	271,052.26	128,826.92	141,017.00	149,832.79	99,873.56
Common Council	*24,401.33*	*22,430.55*	*29,530.14*	*16,935.51*	*15,977.72*	*13,038.48*	*17,168.28*
Mayor	*10,764.22*	*9,779.31*	*17,739.84*	*5,056.81*	*6,730.25*	*5,966.70*	*4,881.88*
Board of estimate and apportionment	.....	.....	*592.85*	*162.75*	*323.25*	*337.15*	.....
Board of Contract and Supply	*4,425.31*	*3,418.70*	*2,449.64*	*2,684.09*	*1,743.90*	*2,022.33*	*1,735.26*
Comptroller	*14,996.98*	*12,796.28*	*24,557.15*	*8,987.02*	*11,038.57*	*11,012.71*	*6,038.60*
Treasurer	*83,948.59*	*19,982.88*	*32,414.93*	*13,011.13*	*14,205.47*	*9,655.48*	*5,839.57*
Assessors	*24,919.78*	*17,878.85*	*18,726.85*	*12,328.10*	*10,095.05*	*9,139.00*	*7,221.39*
Commissioner of [illegible]	*14,999.55*	*10,465.83*	*17,025.35*	*8,310.00*	*9,036.77*	*11,074.46*	*6,393.49*
Civil service commission	*2,067.83*	*1,805.90*	*4,401.08*	*1,536.50*	*1,408.20*	*2,899.80*	*860.16*
Commissioner of public works	*11,870.69*	*11,010.81*	*16,071.36*	*8,860.75*	*9,639.83*	*9,382.65*	*6,542.54*
Commissioner of public safety	*9,476.42*	*8,097.29*	*10,233.25*	*5,569.70*	*6,414.28*	*5,700.00*	*2,656.05*
City engineer	*44,786.90*	*37,136.03*	*24,950.82*	*17,023.38*	*20,616.51*	*15,351.48*	*13,383.01*
Elections	*21,823.76*	*37,800.64*	*23,587.56*	*11,471.67*	*16,341.59*	*10,032.56*	*10,702.66*
Courts	*25,537.79*	*25,403.76*	*23,569.11*	*8,375.20*	*11,291.96*	*10,558.08*	*4,615.38*
Municipal buildings and grounds	*39,942.06*	*29,914.99*	*27,205.35*	*9,022.41*	*6,163.65*	*25,803.66*	*9,935.54*
Grade Crossing Commission	*5,700.66*	.....	.....	.....	.....	.....	.....
City planing commission	.....	.....	.....	.....	.....	.....	*1,465.1*
Other	.....	.....	.....	.....	.....	*[illegible]*	.....
Protection of persons and property	679,891.08	573,096.25	598,873.52	301,111.02	269,035.91	304,805.57	219,626.23
Bureau of [illegible]	*311,753.93*	*274,848.74*	*348,603.52*	*101,566.68*	*127,910.79*	*153,073.55*	*83,883.39*
Bureau of Fire	*348,523.04*	*284,373.87*	*230,345.23*	*193,410.51*	*124,854.81*	*146,064.60*	*102,443.37*
Bureau of building inspection	*5,382.10*	*10,142.94*	*4,076.39*	*3,568.30*	*2,150.26*	.....	*1,786.70*
Plumbing board	*585.53*	*567.30*	*237.50*	.....	*501.60*	*380.00*	*664.50*
Plumbing inspection	*2,044.62*	.....	.....	.....	.....	.....	.....
Sealer of weights and measures	*2,519.90*	*3,263.60*	*1,818.46*	*1,202.10*	*1,152.55*	*903.17*	*1,000.15*
Public pound — dog catcher	.....	.....	*[illegible]*	*1,281.00*	.....	*2,530.05*	.....
Boiler inspection	.....	.....	*1,221.41*	.....	.....	.....	.....
Bureau of gas and electricity	*6,443.86*	.....	.....	.....	*12,215.90*	.....	.....
Combustion inspection	.....	.....	*[illegible]*	.....	.....	*1,500.00*	.....
Weighmaster	.....	.....	*[illegible]*	.....	.....	.....	.....
Removal of gravel from Creek beds	.....	.....	.....	.....	.....	.....	*29,537.66*
War Emergency expenses	.....	.....	*4,185.99*	.....	*160.00*	.....	*1,405.27*
Other	*1,200.00*	.....	.....	*166.43*	.....	.....	.....
Conservation of health	87,609.61	44,135.55	109,559.13	30,397.41	31,337.90	14,900.82	21,051.27
Board of health and health officer	*59,113.00*	*21,462.00*	*27,428.33*	*18,721.33*	*20,713.76*	*14,900.82*	*13,725.14*
Inspection	*7,943.17*	*12,420.00*	.....	.....	.....	.....	.....
Health service in schools	*2,743.66*	.....	.....	.....	.....	.....	.....
Quarantine or contagious disease hospital	*7,985.58*	*2,370.00*	*20,826.09*	*3,500.00*	*4,021.12*	.....	.....
Auxiliary activities	*9,819.20*	*7,943.55*	*61,304.66*	*8,176.08*	*6,623.02*	.....	*1,[illegible]*
Sanitation and promotion of cleanliness	358,980.74	171,778.98	244,396.94	155,391.25	214,265.95	157,218.19	*[illegible]*
Sewers	*18,022.20*	*13,498.10*	*15,193.16*	*9,932.06*	*7,737.39*	*13,065.97*	*[illegible]*
Street cleaning	*163,140.08*	*156,741.56*	*92,885.10*	*83,076.15*	*72,682.29*	*130,312.30*	*[illegible]*
Refuse and garbage collection and disposal	*168,429.92*	*1,539.32*	*136,318.68*	*62,383.04*	*86,438.05*	*13,939.92*	*38,407.[illegible]*
Refuse and garbage disposal plant	*[illegible]*	.....	.....	.....	*[illegible]*	.....	.....
Sewage disposal plant	.....	.....	.....	.....	*[illegible]*	.....	.....
Public comfort station	.....	.....	.....	.....	.....	.....	.....
Highways	321,191.71	126,801.47	258,169.91	136,914.33	86,504.98	146,708.66	114,846.41
Highways and bridges	*139,063.23*	*30,798.09*	*101,553.73*	*66,907.46*	*26,211.52*	*68,461.61*	*70,962.76*
Highway buildings	.....	.....	.....	.....	.....	.....	*8,158.48*
Street lighting	*182,128.49*	*96,003.38*	*156,616.18*	*69,946.87*	*60,293.46*	*78,247.05*	*35,725.17*
Charities and corrections	158,474.65	69,693.07	58,445.41	43,223.69	42,491.46	93,865.05	84,937.25
Commissioner of charities	*17,764.03*	*5,160.30*	*7,512.22*	*5,952.66*	*6,729.17*	*6,552.17*	*3,260.11*
Outdoor poor relief	*110,586.13*	*59,532.77*	*50,933.19*	*7,472.60*	*34,805.26*	*84,913.72*	*13,707.31*
Vagrancy relief	*24,807.26*	*4,999.00*	.....	*800.35*	*1,399.16*	*1,958.83*	.....
[illegible] hospital	.....	.....	.....	*[illegible]*	.....	.....	*67,030.83*
Poor commissioner	*2,026.56*	*1,000.00*	.....	*1,635.27*	.....	.....	*2,021.15*
Bureau of juvenile delinquents	*3,[illegible]*	.....	.....	*1,[illegible]*	.....	.....	.....
Municipal lodging house	.....	.....	.....	.....	*[illegible]*	.....	.....
Education	876,094.78	699,424.90	842,244.77	529,617.44	646,144.28	302,041.23	352,516.63
Recreation	107,517.52	134,548.76	41,944.01	29,924.57	22,829.41	39,309.44	20,041.35
Park department	*101,340.75*	*101,736.85*	*20,161.91*	*24,475.85*	*21,860.41*	*26,720.24*	*15,282.53*
Playgrounds	.....	.....	*9,988.09*	*2,787.92*	.....	*3,489.81*	*3,901.01*
Public baths	*6,676.77*	*28,156.35*	*11,612.31*	*2,360.00*	.....	*8,296.99*	*655.46*
Band concerts, celebrations, etc	.....	*4,655.06*	*181.70*	.....	*979.00*	*742.40*	.....
Memorial Day observance	.....	.....	.....	*[illegible]*	.....	.....	*[illegible]*
Public utilities — non-commercial	5,871.93	9,408.22	4,555.29	.....	2,247.69	642.18	.....
Cemeteries	*5,871.93*	*500.00*	.....	.....	*2,247.69*	*211.76*	.....
Public docks	.....	*8,908.22*	*4,555.29*	.....	.....	*430.42*	.....
Miscellaneous	74,730.32	31,818.91	103,099.28	3,855.18	23,266.82	25,331.46	10,776.01
Judgments and settlements	*4,621.51*	*9,066.76*	*27,028.29*	*2,498.59*	*6,657.41*	*6,030.96*	*2,162.91*
Refunds and cancellation of taxes	*4,274.81*	*1,544.92*	*66,072.99*	*333.13*	*2,096.24*	*396.95*	*7,008.10*
Deficiencies in collection of taxes	.....	.....	.....	.....	.....	*11,288.87*	.....
Property purchased at tax sales	*5,532.28*	*19,011.86*	.....	.....	*12,331.77*	.....	.....
Reserve for delinquent tax	*[illegible]*	.....	*[illegible]*	.....	.....	*6,[illegible]*	.....
Other	*2,167.92*	*2,195.37*	.....	*973.46*	*2,181.40*	*100.00*	*1,605.00*
Interest	**354,941.87**	**343,893.84**	**514,951.96**	**134,152.34**	**273,304.23**	**97,021.04**	**98,592.80**
On temporary loans	.....	.....	120,164.18	12,503.98	43,944.40	7,722.20	.....
On bonds — general	297,218.07	295,908.71	370,489.02	121,648.36	208,874.49	85,363.59	93,269.66
On bonds — assessments	57,726.80	* 47,985.13	24,298.76	.....	20,485.34	3,935.25	5,323.14
Public Utilities — Commercial	**349,348.28**	**322,452.98**	**396,266.05**	.....	**140,362.87**	**235,973.80**	**141,232.75**
Water	349,348.28	322,452.98	396,266.05	.....	140,362.87	235,973.80	141,232.75
Maintenance and operation	*193,839.20*	*259,592.61*	*223,356.56*	.....	*75,442.87*	*109,793.95*	*120,851.53*
Interest on bonds	*155,717.98*	*71,860.37*	*124,509.49*	.....	*14,920.00*	*110,989.85*	.....
Contributions to sinking funds	.....	.....	*48,400.00*	.....	*50,000.00*	*15,000.00*	*20,381.20*
Permanent improvements	**$1,010,570.67**	**$886,103.95**	**$780,475.71**	**$417,124.68**	**$213,796.27**	**$127,270.49**	**$479,990.25**
Municipal indebtedness	**1,061,014.24**	**789,224.14**	**2,124,287.68**	**412,587.31**	**611,550.74**	**574,421.03**	**218,893.60**
Temporary loans	.....	.....	.....	89,102.55	.....	.....	60,000.00
Bonds — general	296,743.10	295,098.89	418,037.68	204,791.46	352,826.69	347,821.03	110,457.47
Bonds — assessments	558,371.14	190,400.00	1,535,000.00	42,347.19	160,700.05	116,600.00	43,000.00
Bonds — public utilities	130,000.00	100,350.00	171,250.00	.....	56,000.00	110,000.00	.....
Contributions to sinking funds	75,900.00	203,375.25	.....	76,346.11	42,024.00	.....	5,436.13
Advances	.....	.....	.....	.....	113,524.55	.....	.....
Transfers	.....	131,074.87	4,300.85	.....	2.00	35,367.72	17,812.86
Refunds	.....	.....	83.36	.....	.....	1,076.09	215.00
Trust and investment transactions	86,610.89	1,185,820.51	55,988.36	92,013.55	339,657.29	79,071.62	124,068.39
Total payments	$5,833,212.22	$5,675,327.28	$6,408,688.49	$2,415,169.69	$3,171,359.45	$2,384,857.18	$2,077,761.51
Balance at close of year	1,861,024.54	418,819.21	*416,131.11	261,929.79	297,140.22	147,795.46	537,091.69
Grand total	**$7,694,236.76**	**$6,094,146.49**	**$5,992,557.38**	**$2,677,099.48**	**$3,468,499.67**	**$2,532,652.64**	**$2,614,853.20**

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CITIES OF THE THIRD CLASS

CITIES (THIRD CLASS)

Revenue Receipts

Title	*Source*
Taxes:	
Property taxes	Self explanatory.
Other taxes	Bank taxes — Mortgage taxes — Insurance taxes.
Special assessments	Self explanatory.
Interest and rents:	
Interest	Self explanatory.
Rents	Self explanatory.
Licenses and permits	Liquor taxes, marriage, dog and all other licenses and departmental permits.
Fines and penalties	Self explanatory except as follows: Certain cities do not separate the interest on taxes from fees and penalties; therefore, for comparative purposes interest receipts should be added to these revenues, thereby making the statistics comparable.
Gifts and grants:	
Gifts	Self explanatory.
State aid for schools	Self explanatory.
Departmental earnings	Self explanatory.
Franchises and privileges	Self explanatory.
Sales of property	Self explanatory.

Title	*Source*
Public utilities — Non-commercial:	
Public markets	Rentals and other income.
Public docks	Rentals and other income.
Cemeteries	Sale of plots and other income.
All others	Miscellaneous income.
Public utilities — Commercial:	
Water	Revenue from sale of water — Interest and penalties — Other revenues.
Lighting	Revenue from sale of current — Interest and penalties — Other revenues.

Non-Revenue Receipts

Municipal indebtedness:	
Temporary loans	Self explanatory.
Bonds — general	Self explanatory.
Bonds — public utilities	Self explanatory.
Other indebtedness	Self explanatory.
Premiums and accrued interest	Self explanatory.
Advances and deposits	Self explanatory.
Transfers and refunds	Self explanatory.
Trust and investment transactions	State and county taxes — Pension funds — Sinking funds, etc.

Payments

Title	*Source*
General government	Items chargeable to aldermen or council, mayor, city manager, board of estimate, board of contract and supply, purchasing agent, comptroller or commissioner of accounts, city treasurer or commissioner of finance, receiver of taxes or tax collector, city clerk or clerk of council, assessors, corporation counsel, civil service commission, commissioner of public works, commissioner of public safety, city engineer, elections, city or municipal court, municipal buildings and offices.
Protection of persons and property	Items chargeable to bureaus of police, fire and building inspection, plumbing board, plumbing inspection, sealer of weights and measures and public pound.
Conservation of health.....	Items chargeable to board of health, health officer, inspection, health service in schools, and quarantine or contagious disease hospital.
Sanitation and promotion of cleanliness	Items chargeable to bureau of sewers, street cleaning, garbage collection and disposal, garbage and sewage disposal plants, and public comfort stations.

Title	*Source*
Highways	Items chargeable to bureau of streets or highways, care and maintenance of streets and highways, street lighting, snow and ice removal, and highway buildings.
Charities and corrections	Items chargeable to commissioner of charities or overseer of poor, outdoor relief, charitable and correctional institutions, veterans' relief, hospitals, and probation board or officer.
Education	Items chargeable to board of education, superintendent of schools, schools, health service, auxiliary agencies, and public library.
Recreation	Items chargeable to park department, playgrounds, public baths, concerts, celebrations, entertainments, and Memorial Day observance.
Public utilities — non-commercial	Items chargeable to public markets, public docks and cemeteries.
All others	Judgments, settlements, refunds and cancellation of taxes, deficiencies in tax collections, and unclassified items.
Interest	On temporary loans and bonds — general (excluding water and light).

Title	*Source*
Public utilities — commercial:	
Water supply	Items chargeable to water department, interest on water debt, and contributions to sinking fund.
Lighting	Items chargeable to lighting department, interest on lighting debt, and contributions to sinking fund.
Permanent improvements	Self explanatory.
Advances and deposits	Self explanatory.
Transfers and refunds	Self explanatory.
Trust and investment transactions	Self explanatory.

INDEX

Cities of the Third Class

No.	Cities	No.	Cities
5	Amsterdam.	21	Middletown.
7	Auburn.	4	Mount Vernon.
30	Batavia.	9	Newburgh.
39	Beacon.	8	New Rochelle.
47	Canandaigua.	1	Niagara Falls.
13	Cohoes.	28	North Tonawanda.
29	Corning.	45	Norwich.
33	Cortland.	26	Ogdensburg.
19	Dunkirk.	18	Olean.
2	Elmira.	41	Oneida.
36	Fulton.	38	Oneonta.
31	Geneva.	12	Oswego.
22	Glens Falls.	40	Plattsburg.
15	Gloversville.	42	Port Jervis.
25	Hornell.	6	Poughkeepsie.
34	Hudson.	35	Rensselaer.
20	Ithaca.	14	Rome.
3	Jamestown.	44	Salamanca.
37	Johnstown.	27	Saratoga Springs.
11	Kingston.	48	Sherrill.
23	Lackawanna.	43	Tonawanda.
32	Little Falls.	10	Watertown.
17	Lockport.	24	Watervliet.
46	Mechanicville.	16	White Plains.

RECEIPTS	(1) Niagara Falls; population, 42,257	(2) Elmira; population, 40,093	(3) Jamestown; population, 37,780
REVENUE	**$681,347.45**	**$889,981.35**	**$764,062.16**
General	**551,506.13**	**889,981.35**	**541,840.44**
Taxes	262,286.97	706,418.81	350,951.24
Property taxes	*243,551.40*	*686,914.05*	*335,615.84*
Other taxes—bank, etc	*18,735.57*	*19,504.76*	*15,335.40*
Special assessments	164,513.04	76,248.30	95,022.94
Interest and rents	19,875.65	12,548.26	5,839.01
Interest	*19,650.65*	*12,548.26*	*308.11*
Rents	*225.00*	.....	*5,530.90*
Licenses and permits	52,947.08	49,418.32	18,911.75
Fines and penalties	18,251.50	2,070.88	9,647.38
Gifts and grants	19,643.35	22,574.28	.....
Gifts	.....	.....	.....
State aid for schools	*19,643.35*	*22,574.28*	.....
Departmental earnings	13,688.54	2,773.15	34,072.37
Franchises and privileges	300.00	1,000.00	5,041.89
Sales of property	.....	1,444.00	131.00
Public utilities—non-commercial	.....	15,485.35	.....
Public markets	.....	.....	.....
Public docks	.....	.....	.....
Cemeteries	.....	*15,485.35*	.....
All others	.....	.....	*$22,222.86
Public utilities—commercial	**129,841.32**	**211,578.52**	**222,221.72**
Water	129,841.32	211,578.52	141,445.34
Light	.....	.....	80,776.38
NON-REVENUE	**$649,353.24**	**$232,473.08**	**$359,024.58**
Municipal indebtedness	**573,611.29**	**25,000.00**	**240,474.35**
Temporary loans	75,000.00	25,000.00	68,000.00
Bonds—general	489,000.00	.....	172,474.35
Bonds—public utilities	.....	.....	.....
Other indebtedness	.....	.....	.....
Premium and accrued interest	9,611.29	.....	.....
Advances and deposits	**68,392.28**	.....	.....
Transfers and refunds	.....	**76,409.41**	**781.22**
Trust and investment transactions	**7,349.67**	**131,063.67**	**117,769.01**
Total receipts	$1,330,700.69	$1,334,032.95	$1,123,086.74
Balance on hand at beginning	973,401.92	73,724.71	95,509.38
Grand total	**$2,304,102.65**	**$1,407,757.66**	**$1,218,596.12**

PAYMENTS	(1) Niagara Falls; population, 42,257	(2) Elmira; population, 40,093	(3) Jamestown; population, 37,780
COST OF GOVERNMENT	**$838,611.26**	**$696,958.29**	**$386,988.06**
General	**743,912.45**	**645,825.64**	**341,908.48**
General government	98,191.21	79,342.20	39,770.60
Protection of persons and property	140,715.97	138,951.63	97,947.84
Conservation of health	28,578.29	17,190.60	56,012.17
Sanitation and promotion of cleanliness	88,604.81	51,261.02	25,419.87
Highways	85,716.66	58,759.04	64,662.76
Charities and corrections	21,643.56	34,076.03	22,889.80
Education	251,487.67	231,901.48	.....
Recreation	20,866.13	11,152.32	7,309.84
Public utilities—non-commercial	.....	17,637.34	1,872.10
Public markets	.....	*671.85*	*1,872.10*
Public docks	.....	.....	.....
Cemeteries	.....	*16,965.49*	.....
All others	8,108.15	5,553.98	*$26,023.50
Interest	**94,698.81**	**51,132.65**	**45,079.58**
Temporary loans	.....	.....	5,991.01
Bonds—general	94,698.81	51,132.65	39,088.57
Public utilities—commercial	**178,988.37**	**185,411.99**	**202,061.11**
Water	178,988.37	185,411.99	124,632.13
Maintenance and operation	*123,261.12*	*119,261.99*	*102,212.73*
Interest	**55,727.25**	**66,150.00**	**22,419.40**
Sinking fund contributions	.....	.....	.....
Light	.....	.....	77,428.98
Maintenance and operation	.....	.....	*74,352.98*
Interest	.....	.....	*3,076.00*
Sinking fund contributions	.....	.....	.....
Permanent improvements	**672,152.31**	**176,842.81**	**121,046.01**
Municipal indebtedness	**39,500.00**	**92,500.00**	**283,508.47**
Temporary loans	.....	.....	217,500.00
Bonds—general	21,500.00	72,500.00	39,508.47
Bonds—public utilities	18,000.00	20,000.00	26,500.00
Other indebtedness	.....	.....	.....
Sinking fund contributions	.....	.....	.....
Advances and deposits	.....	.....	.....
Transfers and refunds	.....	**78,635.44**	.....
Trust and investment transactions	**9,019.60**	**134,444.87**	**135,324.65**
Total payments	$1,738,271.54	$1,364,793.40	$1,128,928.30
Balance at close of year	565,831.07	42,964.26	89,667.82
Grand total	**$2,304,102.61**	**$1,407,757.66**	**$1,218,596.12**

* From operation of gravel and sand pit.

*Includes operation of gravel and sand pit.

SUMMARY OF FINANCIAL TRANSACTIONS — CITIES OF THE THIRD CLASS GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(4) Mt. Vernon; population, 37,583	(5) Amsterdam; population, 34,319	(6) Poughkeepsie; population, 32,714
REVENUE	**$1,202,347.50**	**$609,864.56**	**$869,867.99**
General	**1,202,347.50**	**515,465.00**	**765,330.60**
Taxes	1,029,629.97	437,471.31	618,576.85
Property taxes	*1,022,453.84*	*423,872.98*	*600,068.13*
Other taxes—bank, etc	*7,176.13*	*13,598.33*	*18,508.72*
Special assessments	13,764.17	16,155.36	47,059.94
Interest and rents	61,351.30	3,330.48	6,508.15
Interest	*60,897.38*	*3,330.48*	*6,188.15*
Rents	*453.92*		*320.00*
Licenses and permits	34,594.14	36,367.59	34,716.60
Fines and penalties	2,636.30	2,050.13	3,462.05
Gifts and grants	43,753.03	14,104.64	16,422.57
Gifts			
State aid for schools	*43,753.03*	*14,104.64*	*16,422.57*
Departmental earnings	10,290.34	5,785.52	32,474.44
Franchises and privileges	3,194.36	200.00	
Sales of property	1,521.10		6,110.00
Public utilities—non-commercial			
Public markets			
Public docks			
Cemeteries			
All others	1,612.79		
Public utilities—commercial		**94,399.53**	**104,537.39**
Water		94,399.53	104,537.39
Light			
NON-REVENUE	**$822,734.13**	**$555,464.63**	**$421,527.41**
Municipal indebtedness	**171,801.13**	**357,998.10**	**253,798.65**
Temporary loans	9,500.00	13,000.00	44,254.06
Bonds—general	155,000.00	329,998.10	209,009.47
Bonds—public utilities		15,000.00	
Other indebtedness			
Premium and accrued interest	7,301.13		535.12
Advances and deposits			**22,432.76**
Transfers and refunds	**304,043.27**	**45,031.68**	**32,604.92**
Trust and investment transactions	**346,889.73**	**152,434.85**	**112,691.08**
Total receipts	$2,025,081.63	$1,165,329.19	$1,291,395.40
Balance on hand at beginning	344,691.47	98,737.81	72,398.73
Grand total	**$2,369,773.10**	**$1,264,067.00**	**$1,363,794.13**

PAYMENTS	(4) Mt. Vernon; population, 37,583	(5) Amsterdam; population, 34,319	(6) Poughkeepsie; population, 32,714
COST OF GOVERNMENT	**$1,082,177.43**	**$420,646.37**	**$598,904.56**
General	**888,663.93**	**392,446.12**	**525,726.21**
General government	100,111.31	48,625.42	37,683.27
Protection of persons and property	168,072.61	68,776.53	74,854.54
Conservation of health	19,996.07	14,314.22	20,151.26
Sanitation and promotion of cleanliness	46,695.35	50,464.94	36,172.23
Highways	128,406.68	41,406.54	76,324.53
Charities and corrections	22,741.91	24,668.97	65,411.39
Education	392,367.12	139,908.07	178,875.94
Recreation	4,423.76	234.48	22,176.63
Public utilities—non-commercial			
Public markets			
Public docks			
Cemeteries			
All others	5,849.12	4,047.95	14,076.42
Interest	**193,513.50**	**28,199.25**	**73,178.35**
Temporary loans		8,901.13	405.68
Bonds—general	193,513.50	19,298.12	72,772.67
Public utilities—commercial		**74,997.39**	**99,040.60**
Water		74,997.39	99,040.60
Maintenance and operation		*46,418.64*	*70,545.60*
Interest		*22,578.75*	*20,285.00*
Sinking fund contributions		*6,000.00*	*8,210.00*
Light			
Maintenance and operation			
Interest			
Sinking fund contributions			
Permanent improvements	**261,028.25**	**251,387.10**	**253,391.57**
Municipal indebtedness	**361,880.02**	**227,669.71**	**149,763.00**
Temporary loans		180,951.87	34,549.19
Bonds—general	266,857.52	23,717.84	111,713.81
Bonds—public utilities		16,000.00	3,500.00
Other indebtedness	636.85		
Sinking fund contributions	94,385.65	7,000.00	
Advances and deposits			
Transfers and refunds	**303,962.87**	**45,593.98**	**32,000.00**
Trust and investment transactions	**74,697.73**	**153,771.73**	**132,340.94**
Total payments	$2,083,746.30	$1,174,066.28	$1,265,440.67
Balance at close of year	286,026.80	90,000.72	98,353.46
Grand total	$2,369,773.10	$1,264,067.10	$1,363,794.13

RECEIPTS	(7) Auburn; population, 32,468	(8) New Rochelle; population, 31,758	(9) Newburgh; population, 27,876
REVENUE	**$530,658.33**	**$1,166,789.13**	**$432,415.38**
General	**530,658.33**	**1,165,739.13**	**357,628.92**
Taxes	389,238.44	974,792.68	286,057.95
Property taxes	*380,234.53*	*965,903.29*	*269,194.98*
Other taxes—bank, etc	*9,003.92*	*8,889.39*	*16,862.97*
Special assessments	73,765.14	37,679.26	22,102.34
Interest and rents	10,078.84	36,007.61	2,942.01
Interest	*3,977.84*	*36,007.61*	*2,942.01*
Rents	*6,101.00*		
Licenses and permits	29,577.41	39,524.27	32,882.26
Fines and penalties	7,015.43	2,650.00	3,838.21
Gifts and grants		18,910.47	
Gifts			
State aid for schools		*18,910.47*	
Departmental earnings	20,983.07	7,243.72	9,806.15
Franchises and privileges			
Sales of property		16,750.00	
Public utilities—non-commercial			
Public markets			
Public docks			
Cemeteries			
All others		33,231.12	
Public utilities—commercial			**74,786.46**
Water			74,786.46
Light			
NON-REVENUE	**$631,115.49**	**$1,572,700.20**	**$350,229.46**
Municipal indebtedness	**215,191.34**	**1,392,778.48**	**199,357.54**
Temporary loans	94,977.28	832,904.60	125,357.54
Bonds—general	116,471.26	558,600.00	39,000.00
Bonds—public utilities			35,000.00
Other indebtedness			
Premium and accrued interest	3,742.80	1,273.88	
Advances and deposits			**15,852.52**
Transfers and refunds			**408.34**
Trust and investment transactions	**415,924.15**	**179,921.72**	**134,611.00**
Total receipts	$1,161,773.82	$2,739,489.33	$782,644.78
Balance on hand at beginning	30,427.51	491,924.48	64,543.95
Grand total	**$1,192,201.33**	**$3,231,413.81**	**$847,188.73**

PAYMENTS	(7) Auburn; population, 32,468	(8) New Rochelle; population, 31,758	(9) Newburgh; population, 27,876
COST OF GOVERNMENT	**$399,287.19**	**$1,014,183.28**	**$302,123.60**
General	**361,696.57**	**852,403.23**	**272,352.55**
General government	45,343.62	116,138.19	40,505.24
Protection of persons and property	114,833.93	141,705.46	57,179.44
Conservation of health	26,468.01	10,337.33	5,090.87
Sanitation and promotion of cleanliness	44,457.10	83,225.57	24,683.46
Highways	84,497.30	98,525.24	57,116.85
Charities and corrections	22,521.03	20,556.12	59,314.84
Education	*$6,200.00	326,259.79	
Recreation	5,630.84	19,452.92	14,697.84
Public utilities—non-commercial	932.07		237.00
Public markets	*543.07*		
Public docks			
Cemeteries	*389.00*		*237.00*
All others	10,812.67	36,202.61	13,527.01
Interest	**37,590.62**	**161,780.05**	**29,771.05**
Temporary loans		22,549.57	928.12
Bonds—general	37,590.62	139,230.48	28,842.93
Public utilities—commercial			**51,938.28**
Water			51,938.28
Maintenance and operation			*34,178.29*
Interest			*17,759.99*
Sinking fund contributions			
Light			
Maintenance and operation			
Interest			
Sinking fund contributions			
Permanent improvements	**142,467.08**	**379,905.70**	**71,186.45**
Municipal indebtedness	**148,046.61**	**1,247,192.79**	**247,198.12**
Temporary loans		1,006,485.29	120,000.00
Bonds—general	134,101.29	240,707.50	39,850.68
Bonds—public utilities			62,500.00
Other indebtedness	13,945.32		
Sinking fund contributions			24,847.44
Advances and deposits	**46,553.16**		
Transfers and refunds	**346.78**		
Trust and investment transactions	**385,911.70**	**179,755.22**	**134,611.00**
Total payments	$1,122,552.52	$2,821,036.99	$807,057.45
Balance at close of year	69,648.81	410,376.82	40,131.28
Grand total	**$1,192,201.33**	**$3,231,413.81**	**$847,188.73**

* Appropriation for library purposes.

SUMMARY OF FINANCIAL TRANSACTIONS — CITIES OF THE THIRD CLASS GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(10) Watertown; population, 26,895	(11) Kingston; population; 26,354	(12) Oswego; population, 25,426
REVENUE	**$614,927.39**	**$626,661.36**	**$622,477.99**
General	**513,980.36**	**552,223.35**	**541,972.41**
Taxes	406,364.23	451,549.96	411,089.46
Property taxes	*392,216.93*	*437,322.28*	*402,276.25*
Other taxes—bank, etc	*14,147.30*	*14,227.68*	*8,813.21*
Special assessments	24,634.61	8,498.08	36,330.73
Interest and rents	9,032.06		4,193.40
Interest	*8,333.06*		*4,188.40*
Rents	*699.00*		*5.00*
Licenses and permits	35,731.97	29,316.33	29,911.08
Fines and penalties	4,553.50	771.50	3,179.00
Gifts and grants	15,882.17	15,492.23	31,761.96
Gifts			*21,500.00*
State aid for schools	*15,882.17*	*15,492.23*	*10,261.96*
Departmental earnings			
Franchises and privileges	11,701.44	22,280.38	9,997.54
Sales of property	6,080.38	24,314.87	
Public utilities—non-commercial			
Public markets			
Public docks			
Cemeteries			
All others			15,509.24
Public utilities—commercial	**100,947.03**	**74,438.01**	**80,505.58**
Water	100,947.03	74,438.01	80,505.58
Light			
NON-REVENUE	**$405,642.81**	**$248,785.23**	**$172,370.41**
Municipal indebtedness	**224,055.03**	**154,244.73**	**83,691.39**
Temporary loans	50,013.38	106,577.74	57,091.39
Bonds—general	169,944.00	17,666.99	26,600.00
Bonds—public utilities		30,000.00	
Other indebtedness	4,097.65		
Premium and accrued interest			
Advances and deposits			**5,592.70**
Transfers and refunds	**44,081.45**	**33.15**	
Trust and investment transactions	**137,506.39**	**94,507.35**	**83,086.32**
Total receipts	$1,020,570.26	$875,446.59	$794,848.40
Balance on hand at beginning	149,525.89	132,160.57	140,095.49
Grand total	**$1,170,096.15**	**$1,007,607.16**	**$934,943.89**

PAYMENTS	(10) Watertown; population; 26,895	(11) Kingston; population, 26,354	(12) Oswego; population, 25,426
COST OF GOVERNMENT	**$469,404.62**	**$469,213.40**	**$363,500.99**
General	**426,371.14**	**459,365.65**	**340,032.88**
General government	30,762.98	31,882.40	40,747.84
Protection of persons and property	85,930.25	66,819.16	60,848.31
Conservation of health	9,325.69	5,455.53	6,342.97
Sanitation and promotion of cleanliness	17,585.73	34,845.76	6,078.72
Highways	74,130.23	117,510.96	62,550.81
Charities and corrections	31,411.36	28,611.56	34,373.24
Education	171,057.37	166,842.22	94,462.07
Recreation	2,149.46	5,411.47	3,669.35
Public utilities—non-commercial			265.80
Public markets			
Public docks			*265.80*
Cemeteries			
All others	4,018.07	1,986.59	30,693.77
Interest	**43,033.48**	**9,847.75**	**23,468.11**
Temporary loans	416.67	705.25	606.46
Bonds—general	42,616.81	9,142.50	22,861.65
Public utilities—commercial	**83,385.41**	**76,815.10**	**68,842.03**
Water	83,385.41	76,815.10	68,842.03
Maintenance and operation	*74,152.66*	*54,634.78*	*55,108.16*
Interest	*9,232.75*	*22,180.32*	*13,733.87*
Sinking fund contributions			
Light			
Maintenance and operation			
Interest			
Sinking fund contributions			
Permanent improvements	*64,050.59*	*82,423.15*	**102,358.94**
Municipal indebtedness	*60,685.80*	*118,447.30*	**174,129.00**
Temporary loans	20,500.00	46,447.30	57,091.39
Bonds—general	35,185.80	42,000.00	72,537.61
Bonds—public utilities	5,000.00	30,000.00	44,500.00
Other indebtedness			
Sinking fund contributions			
Advances and deposits			
Transfers and refunds	**43,672.33**	**1,754.49**	**4,079.10**
Trust and investment transactions	**142,722.40**	**111,074.43**	**84,389.23**
Total payments	$863,921.15	$859,727.87	$797,299.29
Balance at close of year	306,175.00	147,879.29	137,644.60
Grand total	**$1,170,096.15**	**$1,007,607.16**	**$934,943.89**

RECEIPTS	(13) Cohoes; population, 23,433	(14) Rome; population, 21,926	(15) Gloversville; population, 21,178
REVENUE	**$393,848.71**	**$583,292.27**	**$280,753.29**
General	**314,626.27**	**490,487.27**	**220,680.40**
Taxes	234,507.03	299,978.54	165,554.74
Property taxes	*223,778.53*	*294,542.54*	*148,853.30*
Other taxes—bank, etc	*10,728.50*	*5,436.00*	*16,701.44*
Special assessments	34,267.95	105,015.87	27,563.96
Interest and rents	5,383.33	34,429.92	728.21
Interest	*2,648.66*	*34,429.92*	*728.21*
Rents	*2,734.67*	.....	.....
Licenses and permits	24,756.34	27,231.66	22,598.12
Fines and penalties	922.61	2,421.35	1,507.44
Gifts and grants	11,141.47	13,113.11	.....
Gifts	*3,000.00*	*4,504.66*	.....
State aid for schools	*8,141.47*	*8,608.45*	.....
Departmental earnings	1,199.54	8,296.82	2,727.93
Franchises and privileges	13.00	.....	.....
Sales of property	2,435.00	.....	.....
Public utilities—non-commercial	.....	.....	.....
Public markets	.....	.....	.....
Public docks	.....	.....	.....
Cemeteries	.....	.....	.....
All others	.....	.....	.....
Public utilities—commercial	**79,222.44**	**92,805.00**	**60,072.89**
Water	79,222.44	92,805.00	60,072.89
Light	.....	.....	.....
NON-REVENUE	**$305,389.83**	**$315,546.51**	**$337,442.86**
Municipal indebtedness	**219,423.99**	**135,046.08**	**205,201.30**
Temporary loans	52,069.14	.....	149,000.00
Bonds—general	166,542.17	134,148.13	56,201.30
Bonds—public utilities	.....	.....	.....
Other indebtedness	.....	.....	.....
Premium and accrued interest	812.68	897.95	.....
Advances and deposits	**2,532.97**	.....	**58,895.05**
Transfers and refunds	**65.05**	**36,146.97**	.....
Trust and investment transactions	**83,367.82**	**144,353.46**	**73,346.51**
Total receipts	$699,238.54	$898,838.78	$618,196.15
Balance on hand at beginning	75,482.71	146,637.50	10,529.57
Grand total	**$774,721.25**	**$1,045,476.28**	**$628,725.72**

PAYMENTS	(13) Cohoes; population, 23,433	(14) Rome; population, 21,926	(15) Gloversville; population, 21,178
COST OF GOVERNMENT	**$275,009.09**	**$323,872.08**	**$149,352.96**
General	**251,866.63**	**315,712.75**	**124,534.84**
General government	33,345.63	37,427.49	23,564.52
Protection of persons and property	69,191.04	52,465.52	39,540.91
Conservation of health	8,299.29	7,530.47	4,593.83
Sanitation and promotion of cleanliness	23,034.34	39,043.42	19,218.27
Highways	26,229.46	47,465.06	21,049.40
Charities and corrections	7,718.80	4,673.92	9,742.89
Education	76,803.13	115,100.33	*3,500.00
Recreation	2,209.07	4,109.28	2,549.87
Public utilities—non-commercial	22.00	.....	.....
Public markets	.....	.....	.....
Public docks	.....	.....	.....
Cemeteries	*22.00*	.....	.....
All others	5,013.87	7,897.26	775.15
Interest	**23,142.46**	**8,159.33**	**24,818.12**
Temporary loans	1,893.50	.....	1,235.34
Bonds—general	21,248.96	8,159.33	23,582.78
Public utilities—commercial	**94,460.22**	**87,239.18**	**47,355.01**
Water	94,460.22	87,239.18	47,355.01
Maintenance and operation	*83,408.56*	*56,785.85*	*30,771.17*
Interest	*11,051.66*	*30,453.33*	*3,583.84*
Sinking fund contributions	.....	.....	*13,000.00*
Light	.....	.....	.....
Maintenance and operation	.....	.....	.....
Interest	.....	.....	.....
Sinking fund contributions	.....	.....	.....
Permanent improvements	**97,379.35**	**246,852.57**	**72,266.63**
Municipal indebtedness	**141,597.42**	**33,242.00**	**269,101.68**
Temporary loans	97,069.14	.....	154,000.00
Bonds—general	38,281.05	33,242.00	63,597.73
Bonds—public utilities	5,000.00	.....	50,000.00
Other indebtedness	.....	.....	.....
Sinking fund contributions	1,247.23	.....	1,503.95
Advances and deposits	**2,406.66**	.....	.....
Transfers and refunds	**9.36**	**36,077.67**	**68.33**
Trust and investment transactions	**90,500.99**	**142,479.38**	**72,908.79**
Total payments	$701,363.09	$869,762.88	$611,053.40
Balance at close of year	73,358.16	175,713.40	17,672.32
Grand total	**$774,721.25**	**$1,045,476.28**	**$628,725.72**

* Appropriation for library purposes.

SUMMARY OF FINANCIAL TRANSACTIONS — CITIES OF THE THIRD CLASS GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(16) White Plains; population, 19,287	(17) Lockport; population, 19,287	(18) Olean; population, 17,925
REVENUE	**$947,167.81**	**$504,156.48**	**$227,319.66**
General	**851,270.02**	**446,218.21**	**182,952.88**
Taxes	615,590.82	306,099.45	111,289.70
Property taxes	*605,983.61*	*293,982.36*	*95,724.25*
Other taxes—bank, etc	*9,607.21*	*12,117.09*	*15,565.45*
Special assessments	115,523.88	57,487.52	26,589.75
Interest and rents	49,547.98	17,918.03	13,303.59
Interest	*47,547.98*	*17,868.03*	*13,002.69*
Rents	*2,000.00*	*50.00*	*300.90*
Licenses and permits	25,111.24	22,505.60	16,464.44
Fines and penalties	1,123.32	4,513.85	4,232.19
Gifts and grants	22,305.05	11,281.39	.....
Gifts	*9,047.00*	*25.00*	.....
State aid for schools	*13,258.05*	*11,256.39*	.....
Departmental earnings	14,519.80	24,872.57	11,073.21
Franchises and privileges	.....	.....	.....
Sales of property	5,092.65	1,539.80	.....
Public utilities—non-commercial	.....	.....	.....
Public markets	.....	.....	.....
Public docks	.....	.....	.....
Cemeteries	.....	.....	.....
All others	2,455.28	.....	.....
Public utilities—commercial	**95,897.79**	**57,938.27**	**44,366.78**
Water	95,897.79	57,938.27	44,366.78
Light	.....	.....	.....
NON-REVENUE	**$302,670.58**	**$149,419.53**	**$103,643.53**
Municipal indebtedness	**125,622.56**	**102,521.68**	**102,080.22**
Temporary loans	20,478.76	6,000.00	14,795.00
Bonds—general	105,143.80	85,068.41	86,737.50
Bonds—public utilities	.....	.....	.....
Other indebtedness	.....	11,453.27	.....
Premium and accrued interest	.....	.....	547.72
Advances and deposits	**11,090.70**	.....	.....
Transfers and refunds	**55,219.86**	**25.92**	**1,563.31**
Trust and investment transactions	**110,737.46**	**46,871.93**	.....
Total receipts	$1,249,838.39	$653,576.01	$330,963.19
Balance on hand at beginning	203,925.72	124,445.70	53,492.77
Grand total	**$1,453,764.11**	**$778,021.71**	**$384,455.96**

PAYMENTS	(16) White Plains; population, 19,287	(17) Lockport; population, 19,287	(18) Olean; population, 17,925
COST OF GOVERNMENT	**$515,905.43**	**$352,203.22**	**$142,055.65**
General	**418,214.56**	**328,948.30**	**116,746.44**
General government	70,302.91	37,571.18	17,657.57
Protection of persons and property	55,110.65	59,886.70	35,096.81
Conservation of health	6,754.53	4,316.39	4,513.47
Sanitation and promotion of cleanliness	20,870.21	21,016.54	7,714.62
Highways	53,591.51	45,213.79	30,883.43
Charities and corrections	5,972.01	35,840.36	15,535.48
Education	194,280.91	116,918.67	.....
Recreation	1,525.36	1,678.16	2,082.22
Public utilities—non-commercial	.....	.....	.....
Public markets	.....	.....	.....
Public docks	.....	.....	.....
Cemeteries	.....	.....	.....
All others	9,806.47	6,506.51	3,262.84
Interest	**97,690.87**	**23,254.92**	**25,309.21**
Temporary loans	1,538.99	.....	11,505.64
Bonds—general	96,151.88	23,254.92	13,803.57
Public utilities—commercial	**69,106.69**	**63,762.03**	**42,606.67**
Water	69,106.69	63,762.03	42,606.67
Maintenance and operation	*35,377.69*	*47,032.53*	*38,739.17*
Interest	*33,729.00*	*16,729.50*	*3,867.50*
Sinking fund contributions	.....	.....	.....
Light	.....	.....	.....
Maintenance and operation	.....	.....	.....
Interest	.....	.....	.....
Sinking fund contributions	.....	.....	.....
Permanent improvements	**340,153.52**	**144,291.12**	**64,780.35**
Municipal indebtedness	**174,154.90**	**92,038.03**	**112,358.87**
Temporary loans	65,294.02	.....	79,725.21
Bonds—general	73,330.38	72,038.03	26,328.32
Bonds—public utilities	10,000.00	20,000.00	6,000.00
Other indebtedness	25,530.50	.....	305.34
Sinking fund contributions	.....	.....	.....
Advances and deposits	.....	.....	.....
Transfers and refunds	**66,132.04**	**246.99**	**491.15**
Trust and investment transactions	**132,745.27**	**46,179.27**	.....
Total payments	$1,298,197.85	$698,720.66	$362,292.69
Balance at close of year	155,566.26	79,301.05	22,163.27
Grand total	**$1,453,764.11**	**$778,021.71**	**$384,455.96**

RECEIPTS	(19) Dunkirk; population, 17,870	(20) Ithaca; population, 16,750	(21) Middletown; population, 16,381
REVENUE	**$172,307.30**	**$318,078.70**	**$364,835.53**
General	**172,307.30**	**229,293.00**	**305,566.71**
Taxes	88,393.44	194,720.88	247,357.33
Property taxes	*85,924.23*	*188,918.31*	*241,974.75*
Other taxes—bank, etc	*2,469.21*	*5,802.57*	*5,382.58*
Special assessments	37,702.85	5,160.70	14,391.06
Interest and rents	3,303.26	2,052.17	5,637.70
Interest	*611.16*	*2,002.17*	*5,461.41*
Rents	*2,692.10*	*50.00*	*176.29*
Licenses and permits	21,371.80	19,353.64	18,898.88
Fines and penalties	12,216.08	1,960.48	1,509.75
Gifts and grants	500.00	.....	8,782.40
Gifts	*500.00*	.....	.....
State aid for schools	.....	.....	*8,782.40*
Departmental earnings	5,808.77	2,952.11	8,943.10
Franchises and privileges	112.03	500.00	.....
Sales of property	2,899.07	2,593.02	.....
Public utilities—non-commercial	.....	.....	.....
Public markets	.....	.....	.....
Public docks	.....	.....	.....
Cemeteries	.....	.....	.....
All others	.....	.....	46.49
Public utilities—commercial	.....	**88,785.70**	**59,268.82**
Water	.....	88,785.70	59,268.82
Light	.....	.....	.....
NON-REVENUE	**$183,617.54**	**$42,500.00**	**$245,784.74**
Municipal indebtedness	**178,070.78**	**32,500.00**	**18,367.10**
Temporary loans	17,000.00	32,500.00	17,567.10
Bonds—general	159,129.78	.....	800.00
Bonds—public utilities	.....	.....	.....
Other indebtedness	.....	.....	.....
Premium and accrued interest	1,941.00	.....	.....
Advances and deposits	.....	.....	.....
Transfers and refunds	**459.93**	**10,000.00**	**129,100.56**
Trust and investment transactions	**5,086.83**	.....	**98,317.03**
Total receipts	$355,924.84	$360,578.70	$610,620.27
Balance on hand at beginning	58,802.02	5,507.37	122,093.46
Grand total	**$414,726.86**	**$366,086.07**	**$732,713.73**

PAYMENTS	(19) Dunkirk; population, 17,870	(20) Ithaca; population, 16,750	(21) Middletown; population, 16,381
COST OF GOVERNMENT	**$114,574.74**	**$166,227.46**	**$240,101.55**
General	**102,041.30**	**157,728.29**	**232,098.82**
General government	21,695.11	25,536.10	22,549.87
Protection of persons and property	31,884.60	48,286.34	41,732.66
Conservation of health	5,386.24	4,766.63	3,423.40
Sanitation and promotion of cleanliness	12,947.90	27,132.55	18,905.66
Highways	17,642.68	35,686.97	39,322.79
Charities and corrections	3,242.31	9,296.15	7,910.03
Education	*3,000.00	* 200.00	96,124.45
Recreation	2,359.82	733.46	1,521.88
Public utilities—non-commercial	.....	2,075.73	.....
Public markets	.....	.....	.....
Public docks	.....	.....	.....
Cemeteries	.....	*2,075.73*	.....
All others	3,882.64	4,014.36	608.08
Interest	**12,533.44**	**8,499.17**	**8,002.73**
Temporary loans	1,659.50	129.17	1,573.98
Bonds—general	10,873.94	8,370.00	6,428.75
Public utilities—commercial	.....	**84,769.99**	**52,876.63**
Water	.....	84,769.99	52,876.63
Maintenance and operation	.....	*21,085.99*	*22,608.64*
Interest	.....	*48,654.00*	*16,548.35*
Sinking fund contributions	.....	*15,030.00*	*13,719.64*
Light	.....	.....	.....
Maintenance and operation	.....	.....	.....
Interest	.....	.....	.....
Sinking fund contributions	.....	.....	.....
Permanent improvements	**129,353.01**	**22,203.01**	**18,285.99**
Municipal indebtedness	**129,063.55**	**67,000.00**	**64,593.12**
Temporary loans	49,500.00	32,500.00	42,526.02
Bonds—general	73,435.93	14,500.00	7,800.00
Bonds—public utilities	.....	.....	7,067.10
Other indebtedness	6,127.62	.....	.....
Sinking fund contributions	.....	20,000.00	7,200.00
Advances and deposits	**1,942.12**	.....	**3,837.63**
Transfers and refunds	.....	**10,000.00**	**127,043.22**
Trust and investment transactions	**5,086.83**	.....	**67,881.66**
Total payments	$380,020.25	$350,200.46	$574,619.80
Balance at close of year	34,706.61	15,885.61	158,093.93
Grand total	**$414,726.86**	**$366,086.07**	**$732,713.73**

* Appropriation for library purposes.

SUMMARY OF FINANCIAL TRANSACTIONS — CITIES OF THE THIRD CLASS GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(22) Glens Falls; population, 16,323	(23) Lackawanna; population, 15,737	(24) Watervliet; population, 14,990
REVENUE	**$326,169.45**	**$313,566.15**	**$282,020.14**
General	**273,039.59**	**313,566.15**	**228,076.16**
Taxes	227,743.89	224,695.15	179,040.82
Property taxes	*216,999.07*	*221,935.94*	*175,816.64*
Other taxes—bank, etc	*10,744.82*	*2,759.21*	*3,224.18*
Special assessments	3,268.72	52,171.46	9,817.57
Interest and rents	1,102.33	854.45	3,781.62
Interest	*1,102.33*	*854.45*	*2,581.62*
Rents			*1,200.00*
Licenses and permits	13,402.23	21,094.81	16,399.83
Fines and penalties	4,572.78	7,603.67	8,442.89
Gifts and grants	5,282.26	5,263.34	8,102.74
Gifts			
State aid for schools	*5,282.26*	*5,263.34*	*8,102.74*
Departmental earnings	13,385.68	1,883.27	563.49
Franchises and privileges			
Sales of property			1,927.20
Public utilities—non-commercial	1,781.70		
Public markets			
Public docks			
Cemeteries	*1,781.70*		
All others	2,500.00		
Public utilities—commercial	**53,129.86**		**53,943.98**
Water	53,129.86		53,943.98
Light			
NON-REVENUE	**$202,625.11**	**$45,355.20**	**$359,150.11**
Municipal indebtedness	**59,000.00**	**45,355.20**	**315,722.78**
Temporary loans	59,000.00	20,000.00	12,000.00
Bonds—general		25,355.20	303,722.78
Bonds—public utilities			
Other indebtedness			
Premium and accrued interest			
Advances and deposits	**27,436.66**		
Transfers and refunds			**117.75**
Trust and investment transactions	**116,188.45**		**43,309.58**
Total receipts	$528,794.56	$358,921.35	$641,170.25
Balance on hand at beginning	84,857.51	92,107.08	181,134.58
Grand total	**$613,652.07**	**$451,028.43**	**$822,304.83**

PAYMENTS	(22) Glens Falls; population, 16,323	(23) Lackawanna; population, 15,737	(24) Watervliet; population, 14,990
COST OF GOVERNMENT	**$260,657.29**	**$319,751.60**	**$192,280.51**
General	**245,483.18**	**295,479.69**	**155,654.04**
General government	29,016.11	31,989.11	25,079.35
Protection of persons and property	38,707.19	60,641.15	31,832.86
Conservation of health	4,225.66	4,977.32	1,540.00
Sanitation and promotion of cleanliness	19,138.32	33,185.82	8,350.30
Highways	39,911.28	45,711.66	20,320.10
Charities and corrections	14,323.43	3,273.63	4,593.52
Education	95,629.54	112,015.18	61,489.17
Recreation	1,672.12	394.70	316.00
Public utilities—non-commercial	2,789.55	1,391.82	150.00
Public markets		*1,391.82*	
Public docks			
Cemeteries	*2,789.55*		*150.00*
All others	69.98	1,899.30	1,982.74
Interest	**15,174.11**	**24,271.91**	**36,626.47**
Temporary loans	58.12		3,462.60
Bonds—general	15,115.99	24,271.91	33,163.87
Public utilities—commercial	**34,806.00**		**64,648.50**
Water	34,806.00		64,648.50
Maintenance and operation	*32,481.00*		*50,586.00*
Interest	*2,325.00*		*14,062.50*
Sinking fund contributions			
Light			
Maintenance and operation			
Interest			
Sinking fund contributions			
Permanent improvements		**21,371.62**	**232,756.29**
Municipal indebtedness	**86,788.82**	**44,496.58**	**243,526.61**
Temporary loans	59,000.00	13,589.76	188,585.18
Bonds—general	8,400.00	26,500.00	29,941.43
Bonds—public utilities	15,000.00		25,000.00
Other indebtedness	4,388.82	4,406.82	
Sinking fund contributions			
Advances and deposits	**3,979.16**		
Transfers and refunds	**1,587.45**	**201.16**	**152.81**
Trust and investment transactions	**115,011.09**		**42,393.01**
Total payments	$502,829.81	$385,820.96	$775,757.73
Balance at close of year	110,822.26	65,207.47	46,547.10
Grand total	**$613,652.07**	**$451,028.43**	**$822,304.83**

RECEIPTS	(25) Hornell; population, 14,352	(26) Ogdensburg; population, 14,338	(27) Saratoga Springs; population, 13,792
REVENUE	**$213,712.30**	**$216,924.07**	**$302,123.60**
General	**153,730.97**	**172,746.73**	**272,352.55**
Taxes	124,678.78	143,151.02	271,546.07
Property taxes	*120,817.08*	*137,183.12*	*266,887.72*
Other taxes—bank, etc	*3,861.70*	*5,967.90*	*4,658.35*
Special assessments	2,995.34	4,223.96	9,126.10
Interest and rents	908.42	2,465.55	6,914.82
Interest	*786.92*	*2,465.55*	*2,238.70*
Rents	*121.50*	.....	*4,676.12*
Licenses and permits	14,243.58	11,085.81	17,393.65
Fines and penalties	4,856.88	613.50	877.82
Gifts and grants	100.00	9,247.67	12,170.88
Gifts	*100.00*	.....	*3,000.00*
State aid for schools	.....	*9,247.67*	*9,170.88*
Departmental earnings	564.86	1,370.51	3,266.96
Franchises and privileges	.....	.....	.....
Sales of property	5,383.11	201.00	391.50
Public utilities—non-commercial	.....	.....	.....
Public markets	.....	.....	.....
Public docks	.....	.....	.....
Cemeteries	.....	.....	.....
All others	.....	387.71	494.68
Public utilities—commercial	**59,981.33**	**44,177.34**	**45,040.82**
Water	59,981.33	44,177.34	45,040.82
Light	.....	.....	.....
NON-REVENUE	**$8,863.16**	**$57,857.74**	**$9,856.87**
Municipal indebtedness	**8,500.00**	**55,047.50**	.....
Temporary loans	8,500.00	33,500.00	.....
Bonds—general	.....	21,500.00	.....
Bonds—public utilities	.....	.....	.....
Other indebtedness	.....	.....	.....
Premium and accrued interest	.....	47.50	.....
Advances and deposits	.....	.....	**3,000.00**
Transfers and refunds	**363.16**	**2,810.24**	**357.63**
Trust and investment transactions	.....	.....	**6,499.24**
Total receipts	$222,575.46	$274,781.81	$377,080.17
Balance on hand at beginning	20,698.28	27,320.35	47,623.51
Grand total	**$243,273.74**	**$302,102.16**	**$424,703.68**

PAYMENTS	(25) Hornell; population, 14,352	(26) Ogdensburg; population, 14,338	(27) Saratoga Springs; population, 13,792
COST OF GOVERNMENT	**$116,485.37**	**$153,864.79**	**$319,478.97**
General	**103,009.00**	**143,916.68**	**299,675.47**
General government	18,812.75	15,750.36	52,161.96
Protection of persons and property	23,337.45	27,741.67	35,167.56
Conservation of health	3,644.51	4,460.47	5,342.97
Sanitation and promotion of cleanliness	7,142.75	5,268.05	10,288.06
Highways	34,357.91	24,342.58	69,143.75
Charities and corrections	7,935.67	.....	19,349.13
Education	*4,429.12	62,648.36	80,486.76
Recreation	1,461.59	1,929.03	21,955.18
Public utilities—non-commercial	.....	227.86	1,992.44
Public markets	.....	.....	*1,475.20*
Public docks	.....	*127.86*	.....
Cemeteries	.....	*100.00*	*517.24*
All others	1,887.25	1,548.30	3,787.66
Interest	**13,476.37**	**9,948.11**	**19,803.50**
Temporary loans	37.00	405.26	.....
Bonds—general	13,439.37	9,542.85	19,803.50
Public utilities—commercial	**38,764.88**	**39,709.38**	**28,138.93**
Water	38,764.88	39,709.38	28,138.93
Maintenance and operation	*28,926.40*	*29,769.19*	*27,768.93*
Interest	*9,838.48*	*9,940.19*	*370.00*
Sinking fund contributions	.....	.....	.....
Light	.....	.....	.....
Maintenance and operation	.....	.....	.....
Interest	.....	.....	.....
Sinking fund contributions	.....	.....	.....
Permanent improvements	**15,184.59**	**12,245.75**	**10,008.35**
Municipal indebtedness	**49,629.05**	**67,886.59**	**36,000.00**
Temporary loans	8,000.00	33,500.00	.....
Bonds—general	27,000.00	25,086.59	28,000.00
Bonds—public utilities	11,500.00	9,300.00	8,000.00
Other indebtedness	.....	.....	.....
Sinking fund contributions	3,129.05	.....	.....
Advances and deposits	.....	.....	**4,020.34**
Transfers and refunds	.....	.....	.....
Trust and investment transactions	.....	.....	**5,898.89**
Total payments	$220,063.89	$273,706.51	$403,545.48
Balance at close of year	23,209.85	28,395.65	21,158.20
Grand total	**$243,273.74**	**$302,102.26**	**$424,703.68**

* Appropriation for library purposes.

RECEIPTS	(28) North Tonawanda; population, 13,498	(29) Corning; population, 13,459	(30) Batavia; population, 13,278
REVENUE	**$399,949.24**	**$168,031.37**	**$227,780.21**
General	**340,318.20**	**136,680.48**	**212,567.10**
Taxes	261,813.74	102,036.81	162,126.71
Property taxes	*254,711.14*	*100,379.47*	*154,573.87*
Other taxes—bank, etc	*7,102.60*	*1,657.34*	*7,552.84*
Special assessments	30,574.11	8,303.80	20,447.47
Interest and rents	2,109.67	376.87	3,587.77
Interest	*817.85*	*376.87*	*3,487.77*
Rents	*1,291.82*		*100.00*
Licenses and permits	14,797.94	15,631.65	15,579.29
Fines and penalties	5,983.13	5,371.65	4,589.50
Gifts and grants	7,112.64		
Gifts			
State aid for schools	*7,112.64*		
Departmental earnings	13,154.94	2,339.15	4,068.66
Franchises and privileges	4,772.23	150.00	
Sales of property		1,836.25	2,167.70
Public utilities—non-commercial		634.30	
Public markets		*634.30*	
Public docks			
Cemeteries			
All others			
Public utilities—commercial	**59,631.04**	**31,350.89**	**15,213.11**
Water	59,631.04	31,350.89	15,213.11
Light			
NON-REVENUE	**$239,328.54**	**$153,843.21**	**$209,602.65**
Municipal indebtedness	**239,300.00**	**32,298.29**	**152,969.48**
Temporary loans	86,300.00	15,000.00	41,754.80
Bonds—general	153,000.00	17,298.29	84,700.00
Bonds—public utilities			25,000.00
Other indebtedness			
Premium and accrued interest			1,514.68
Advances and deposits			
Transfers and refunds	28.54		
Trust and investment transactions		**121,544.92**	**56,633.17**
Total receipts	$639,277.78	$321,874.58	$437,382.86
Balance on hand at beginning	100,637.61	52,941.01	140,315.81
Grand total	**$739,915.39**	**$374,815.59**	**$577,698.67**

PAYMENTS	(28) North Tonawanda; population, 13,498	(29) Corning; population, 13,459	(30) Batavia; population, 13,278
COST OF GOVERNMENT	**$276,699.23**	**$115,629.56**	**$163,926.20**
General	**242,920.30**	**105,133.36**	**133,129.55**
General government	26,825.72	15,611.91	11,078.10
Protection of persons and property	43,233.06	28,369.25	27,319.78
Conservation of health	4,193.13	4,171.60	4,214.08
Sanitation and promotion of cleanliness	13,217.01	6,597.05	47,385.38
Highways	28,810.04	22,265.52	30,975.26
Charities and corrections	20,673.99	9,149.45	7,549.97
Education	103,027.28	*1,100.00	
Recreation	50.00	4,655.61	705.97
Public utilities—non-commercial	1,143.63	947.73	
Public markets	*1,143.63*	*947.73*	
Public docks			
Cemeteries			
All others	1,746.44	12,265.24	3,901.01
Interest	**33,778.93**	**10,496.20**	**30,796.65**
Temporary loans	1,001.54	305.24	1,315.35
Bonds—general	32,777.39	10,190.96	29,481.30
Public utilities—commercial	**79,786.36**	**21,517.45**	**20,756.26**
Water	79,786.36	21,517.45	20,756.26
Maintenance and operation	*61,340.58*	*16,717.45*	*17,223.44*
Interest	*18,445.78*	*4,800.00*	*3,532.82*
Sinking fund contributions			
Light			
Maintenance and operation			
Interest			
Sinking fund contributions			
Permanent improvements	**123,128.12**	**21,492.10**	**108,022.22**
Municipal indebtedness	**130,198.05**	**37,541.96**	**151,928.12**
Temporary loans	80,000.00	20,500.00	104,629.91
Bonds—general	38,800.00	7,041.96	38,548.21
Bonds—public utilities	2,000.00	10,000.00	8,750.00
Other indebtedness	9,398.05		
Sinking fund contributions			
Advances and deposits			**13,648.88**
Transfers and refunds	**750.00**		
Trust and investment transactions		**121,544.92**	**56,633.17**
Total payments	$610,561.76	$317,725.99	$514,914.85
Balance at close of year	129,353.63	57,089.60	62,783.82
Grand total	**$739,915.39**	**$374,815.59**	**$577,698.67**

* Appropriation for library purposes.

RECEIPTS	(31) Geneva; population, 13,232	(32) Little Falls; population, 13,022	(33) Cortland; population, 12,367
REVENUE	**$217,973.66**	**$261,430.14**	**$218,338.51**
General	**161,205.65**	**215,202.57**	**174,361.32**
Taxes	111,183.14	127,543.76	123,431.18
Property taxes	*105,958.87*	*111,914.50*	*119,272.10*
Other taxes—bank, etc	*5,224.27*	*15,629.26*	*4,159.08*
Special assessments	14,402.88	31,265.01	22,629.41
Interest and rents		2,912.57	2,504.51
Interest		*2,912.57*	*2,504.51*
Rents			
Licenses and permits	16,807.52	15,771.37	13,143.15
Fines and penalties	3,495.34	5,302.31	3,111.49
Gifts and grants	4,691.22	28,195.53	7,948.66
Gifts	*4,691.22*	*23,166.95*	*158.88*
State aid for schools		*5,028.58*	*7,789.78*
Departmental earnings	9,527.35	3,812.02	1,146.42
Franchises and privileges	1,098.20		
Sales of property		400.00	446.50
Public utilities—non-commercial			
Public markets			
Public docks			
Cemeteries			
All others			
Public utilities—commercial	**56,768.01**	**46,227.57**	**43,977.19**
Water	56,768.01	46,227.57	43,977.19
Light			
NON-REVENUE	**$118,105.28**	**$166,156.06**	**$141,856.29**
Municipal indebtedness	**67,791.89**	**123,896.48**	**82,357.24**
Temporary loans	18,000.00	1,400.00	2,357.24
Bonds—general		22,496.48	80,000.00
Bonds—public utilities	48,789.65	100,000.00	
Other indebtedness			
Premium and accrued interest	1,002.24		
Advances and deposits			
Transfers and refunds			819.67
Trust and investment transactions	**50,313.39**	**42,259.58**	**58,679.38**
Total receipts	$336,078.94	$427,586.20	$360,194.80
Balance on hand at beginning	13,547.06	79,040.17	8,914.03
Grand total	**$349,626.00**	**$506,626.37**	**$369,108.83**

PAYMENTS	(31) Geneva; population, 13,232	(32) Little Falls; population, 13,022	(33) Cortland; population, 12,367
COST OF GOVERNMENT	**$108,475.02**	**$154,653.30**	**$144,217.29**
General	**79,139.72**	**145,145.29**	**122,206.13**
General government	12,366.52	13,387.43	13,160.04
Protection of persons and property	19,699.91	23,798.53	17,937.89
Conservation of health	3,209.80	3,344.12	2,919.58
Sanitation and promotion of cleanliness	5,174.20	8,011.04	6,285.08
Highways	30,295.57	23,309.35	21,169.41
Charities and corrections		6,456.43	5,122.33
Education		60,702.42	52,780.96
Recreation	4,878.86	3,805.67	201.00
Public utilities—non-commercial		2,214.67	
Public markets			
Public docks			
Cemeteries		*2,214.67*	
All others	3,514.86	115.63	2,629.84
Interest	**29,335.30**	**9,508.01**	**22,011.16**
Temporary loans	2,053.78		1,658.41
Bonds—general	27,281.52	9,508.01	20,352.75
Public utilities—commercial	**32,762.84**	**30,301.93**	**43,257.56**
Water	32,762.84	30,301.93	43,257.56
Maintenance and operation	*30,762.84*	*19,956.91*	*32,877.56*
Interest	*2,000.00*	*10,345.02*	*10,380.00*
Sinking fund contributions			
Light			
Maintenance and operation			
Interest			
Sinking fund contributions			
Permanent improvements	**45,810.68**	**130,489.21**	**6,123.82**
Municipal indebtedness	**73,625.05**	**119,620.82**	**85,048.25**
Temporary loans	29,334.96		9,293.44
Bonds—general	44,290.09	9,620.82	19,467.72
Bonds—public utilities		110,000.00	6,000.00
Other indebtedness			50,287.09
Sinking fund contributions			
Advances and deposits			
Transfers and refunds			**16.12**
Trust and investment transactions	**52,195.31**	**40,857.90**	**58,651.85**
Total payments	$312,868.90	$475,923.16	$337,314.89
Balance at close of year	36,757.10	30,703.21	31,793.94
Grand total	$349,626.00	$506,626.37	**$369,108.83**

SUMMARY OF FINANCIAL TRANSACTIONS — CITIES OF THE THIRD CLASS GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(34) Hudson; population, 11,544	(35) Rensselaer; population, 11,210	(36) Fulton; population, 11,138
REVENUE	**$207,258.41**	**$190,397.52**	**$243,790.80**
General	**200,325.66**	**190,397.52**	**212,983.35**
Taxes	152,783.58	158,581.34	163,320.63
Property taxes	*143,204.32*	*157,094.37*	*158,279.13*
Other taxes—bank, etc	*9,579.26*	*1,486.97*	*5,041.50*
Special assessments		10,768.26	18,677.90
Interest and rents	2,838.15	2,578.68	2,207.50
Interest	*1,927.15*	*2,578.68*	*2,207.50*
Rents	*911.00*		
Licenses and permits	15,146.99	8,200.94	12,672.13
Fines and penalties	941.65	211.25	3,790.78
Gifts and grants	13,504.43	7,233.67	9,304.16
Gifts			
State aid for schools	*13,504.43*	*7,233.67*	*9,304.16*
Departmental earnings	14,977.86	458.38	1,866.19
Franchises and privileges	1.00		
Sales of property	132.00	2,365.00	1,144.06
Public utilities—non-commercial			
Public markets			
Public docks			
Cemeteries			
All others	132.00		
Public utilities—commercial	**6,932.75**		**39,807.45**
Water	6,932.75		30,807.45
Light			
NON-REVENUE	**$58,281.33**	**$175,601.30**	**$90,876.06**
Municipal indebtedness	**3,000.00**	**151,418.40**	**38,450.15**
Temporary loans			34,943.19
Bonds—general	3,000.00	151,418.40	3,506.96
Bonds—public utilities			
Other indebtedness			
Premium and accrued interest			
Advances and deposits		**16,026.98**	
Transfers and refunds		**6,405.55**	
Trust and investment transactions	**55,281.33**	**1,750.37**	**52,425.91**
Total receipts	$265,539.74	$365,998.82	$334,666.86
Balance on hand at beginning	189,685.01	59,340.09	23,958.63
Grand total	**$455,224.75**	**$425,338.91**	**$358,625.49**

PAYMENTS	(34) Hudson; population, 11,544	(35) Rensselaer; population, 11,210	(36) Fulton; population, 11,138
COST OF GOVERNMENT	**$140,991.78**	**$154,562,28**	**$198,315.60**
General	**127,831.96**	**129,063.79**	**177,278.50**
General government	16,902.06	17,379.00	21,586.93
Protection of persons and property	16,082.03	29,255.05	47,804.96
Conservation of health	6,036.95	754.83	2,280.00
Sanitation and promotion of cleanliness	5,971.48	6,896.94	3,202.21
Highways	17,493.46	14,680.00	24,764.65
Charities and corrections	2,497.57	6,943.87	8,651.43
Education	52,536.37	52,096.94	66,627.88
Recreation	743.77	100,00	450.00
Public utilities—non-commercial	7,084.87		
Public markets			
Public docks			
Cemeteries	*7,084.87*		
All others	2,483.40	957.16	1,910.44
Interest	**13,159.82**	**25,498.49**	**21,037.10**
Temporary loans			4,568.01
Bonds—general	13,159.82	25,498.49	16,469.09
Public utilities—commercial	**15,176.16**		**21,565.42**
Water	15,176.16		21,565.42
Maintenance and operation	*8,176.16*		*17,259.07*
Interest	*7,000.00*		*4,306.35*
Sinking fund contributions			
Light			
Maintenance and operation			
Interest			
Sinking fund contributions			
Permanent improvements	**47,833.64**	**135,792.72**	**9,925.58**
Municipal indebtedness	**35,996.11**	**25,512.81**	**67,386.22**
Temporary loans			30,123.33
Bonds—general	20,996.11	20,900.00	28,012.89
Bonds—public utilities	15,000.00		9,250.00
Other indebtedness		3,612.81	
Sinking fund contributions		1,000.00	
Advances and deposits		**25,711.61**	
Transfers and refunds		**6,405.55**	
Trust and investment transactions	**51,755.83**	**1,889.20**	**52,425.91**
Total payments	$291,753.52	$349,874.17	$349,618.73
Balance at close of year	163,471.23	75,464.74	9,006.76
Grand total	**$455,224.75**	**$425.338.91**	**$358,625.49**

RECEIPTS	(37) Johnstown; population, 10,687	(38) Oneonta; population, 10,474	(39) Beacon; population, 10,165
REVENUE	**$206,202.71**	**$188,102.95**	**$200,967.39**
General	**168,755.38**	**188,102.95**	**173,960.38**
Taxes	139,626.83	154,356.88	155,246.65
Property taxes	*131,043.04*	*146,516.55*	*151,205.02*
Other taxes—bank, etc	*8,583.79*	*7,840.33*	*4,041.63*
Special assessments	6,949.09	5,045.42	589.92
Interest and rents	2,226.12	3,857.11	1,646.09
Interest	*2,226.12*	*3,630.46*	*1,646.09*
Rents		*226.65*	
Licenses and permits	10,173.86	10,865.86	9,159.88
Fines and penalties	625.79	1,657.32	1,189.28
Gifts and grants	7,614.86	6,998.78	5,794.84
Gifts		*418.00*	
State aid for schools	*7,614.86*	*6,580.78*	*5,794.84*
Departmental earnings	1,118.50	5,321.58	333.72
Franchises and privileges			
Sales of property	420.33		
Public utilities—non-commercial			
Public markets			
Public docks			
Cemeteries			
All others			
Public utilities—commercial	**37,447.33**		**27,007.01**
Water	37,447.33		27,007.01
Light			
NON-REVENUE	**$176,814.77**	**$34,290.28**	**$126,255.07**
Municipal indebtedness	**142,656.11**	**5,000.00**	**83,000.00**
Temporary loans	31,596.11	5,000.00	67,000.00
Bonds—general	7,800.00		16,000.00
Bonds—public utilities	100,000.00		
Other indebtedness			
Premium and accrued interest	3,260.00		
Advances and deposits	**28,312.50**		**1,161.29**
Transfers and refunds	**5,346.16**	**80.82**	**13,870.24**
Trust and investment transactions	**500.00**	**29,209.46**	**28,223.54**
Total receipts	$383,017.48	$222,393.23	$327,222.46
Balance on hand at beginning	72,197.84	40,702.65	3,138.63
Grand total	**$455,215.32**	**$263,095.88**	**$330,361.09**

PAYMENTS	(37) Johnstown; population, 10,687	(38) Oneonta; population, 10,474.	(39) Beacon; population, 10,165
COST OF GOVERNMENT	**$148,335.82**	**$144,137.68**	**$153,167.57**
General	**137,171.27**	**135,952.57**	**142,808.32**
General government	10,182.97	16,859.36	12,142.34
Protection of persons and property	20,562.65	22,112.36	19,293.97
Conservation of health	2,390.19	2,378.54	2,516.38
Sanitation and promotion of cleanliness	5,188.33	4,446.34	5,353.35
Highways	19,246.32	20,372.65	36,140.80
Charities and corrections	6,337.53	2,494.38	3,895.59
Education	72,103.63	64,145.08	61,631.65
Recreation	723.57	2,770.37	471.00
Public utilities—non-commercial			
Public markets			
Public docks			
Cemeteries			
All others	436.08	373.49	1,363.24
Interest	**11,164.55**	**8,185.11**	**10,359.25**
Temporary loans	104.55	23.33	388.58
Bonds—general	11,060.00	8,161.78	9,970.67
Public utilities—commercial	**34,343.09**		**13,203.36**
Water	34,343.09		13,203.36
Maintenance and operation	*22,291.28*		*7,608.44*
Interest	*2,073.34*		*5,594.92*
Sinking fund contributions	*9,978.47*		
Light			
Maintenance and operation			
Interest			
Sinking fund contributions			
Permanent improvements	**19,224.75**	**858.62**	**2,715.00**
Municipal indebtedness	**72,422.89**	**32,639.34**	**105,443.92**
Temporary loans	15,172.89	5,000.00	77,300.00
Bonds—general	28,750.00	27,639.34	17,743.92
Bonds—public utilities	28,500.00		10,400.00
Other indebtedness			
Sinking fund contributions			
Advances and deposits			
Transfers and refunds	**4,933.79**		**11,620.13**
Trust and investment transactions		**29,405.65**	**28,197.44**
Total payments	$279,260.34	$207,041.29	$314,347.42
Balance at close of year	175,954.98	56,054.59	16,013.67
Grand total	**$455,215.32**	**$263,095.88**	**$330,361.09**

SUMMARY OF FINANCIAL TRANSACTIONS — CITIES OF THE THIRD CLASS GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(40) Plattsburgh; population, 10,134	(41) Oneida; population, 9,461	(42) Post Jervis; population, 9,413
REVENUE	**$352,389.80**	**$168,587.40**	**$106,832.91**
General	**309,999.33**	**151,006.00**	**106,832.91**
Taxes	124,726.01	111,511.70	88,979.12
Property taxes	*108,471.45*	*109,220.44*	*82,990.76*
Other taxes—bank, etc	*16,254.56*	*2,291.26*	*5,988.36*
Special assessments	5,418.63	10,842.78	4,156.49
Interest and rents	700.00	733.71	1,421.43
Interest	*700.00*	*733.71*	*1,293.77*
Rents			*124.66*
Licenses and permits	18,397.83	11,032.97	10,550.25
Fines and penalties		1,978.21	1,327.50
Gifts and grants	158,583.06	10,632.85	
Gifts	*152,000.00*	*2,764.00*	
State aid for schools	*6,583.06*	*7,868.85*	
Departmental earnings	1,477.41	4,147.78	
Franchises and privileges			398.12
Sales of property	696.39	126.00	
Public utilities—non-commercial			
Public markets			
Public docks			
Cemeteries			
All others			
Public utilities—commercial	**42,381.47**	**17,581.39**	
Water	42,381.47	17,581.39	
Light			
NON-REVENUE	**$66,910.67**	**$100,649.51**	
Municipal indebtedness	**27,076.50**	**48,285.66**	
Temporary loans	27,076.50	14,100.00	
Bonds—general		34,185.66	
Bonds—public utilities			
Other indebtedness			
Premium and accrued interest			
Advances and deposits		**3,273.99**	
Transfers and refunds			
Trust and investment transactions	**39,834.17**	**49,089.86**	
Total receipts	$419,291.47	$269,236.90	$106,832.91
Balance on hand at beginning	18,569.67	4,559.93	5,513.68
Grand total	**$437,861.14**	**$273,796.83**	**$112,346.59**

PAYMENTS	(40) Plattsburgh; population, 10,134	(41) Oneida; population, 9,461	(42) Port Jervis; population, 9,413
COST OF GOVERNMENT	**$127,451.10**	**$134,653.10**	**$77,283.38**
General	**124,533.60**	**132,359.92**	**71,656.37**
General government	19,045.09	11,161.34	9,734.48
Protection of persons and property	15,048.61	25,946.01	18,565.17
Conservation of health	2,100.00	800.00	2,035.55
Sanitation and promotion of cleanliness	5,000.95	5,805.10	13,815.09
Highways	14,722.00	21,475.78	24,465.58
Charities and corrections	5,895.93	6,274.74	2,435.94
Education	62,721.02	60,088.91	
Recreation		800.00	604.56
Public utilities—non-commercial			
Public markets			
Public docks			
Cemeteries			
All others		8.04	
Interest	**2,917.50**	**2,293.18**	**5,627.01**
Temporary loans		117.65	691.25
Bonds—general	2,917.50	2,175.53	4,935.76
Public utilities—commercial	**43,247.92**	**16,712.34**	
Water	43,247.92	16,712.34	
Maintenance and operation	*37,397.92*	*10,229.39*	
Interest	*5,850.00*	*6,482.95*	
Sinking fund contributions			
Light			
Maintenance and operation			
Interest			
Sinking fund contributions			
Permanent improvements	**94,639.93**	**44,052.41**	
Municipal indebtedness	**52,604.88**	**26,035.91**	**20,045.25**
Temporary loans	31,604.88	8,000.00	4,347.55
Bonds—general	13,000.00	12,108.41	10,200.00
Bonds—public utilities	8,000.00	5,927.50	
Other indebtedness			5,497.70
Sinking fund contributions			
Advances and deposits			
Transfers and refunds			**3,303.65**
Trust and investment transactions	**39,698.89**	**49,089.86**	
Total payments	$357,642.72	$270,543.62	$100,632.28
Balance at close of year	80,218.42	3,253.21	11,714.31
Grand total	**$437,861.14**	**$273,796.83**	**$112,346.59**

RECEIPTS	(43) Tonawanda; population, 9,147	(44) Salamanca; population, 8,370	(45) Norwich; population, 8,342
REVENUE	**$212,557.75**	**$200,603.10**	**$104,738.85**
General	**180,665.40**	**133,212.71**	**104,738.85**
Taxes	145,610.51	101,422.96	67,209.72
Property taxes	*139,810.90*	*98,915.06*	*61,052.91*
Other taxes—bank, etc	*5,799.61*	*2,507.90*	*6,156.81*
Special assessments	9,624.39	7,589.92	21,396.93
Interest and rents	1,821.51	1,714.03	3,411.51
Interest	*1,371.36*	*1,097.08*	*3,315.51*
Rents	*450.15*	*616.95*	*96.00*
Licenses and permits	12,478.16	10,497.33	11,025.04
Fines and penalties	4,528.09	3,568.74	939.50
Gifts and grants	5,855.40	6,072.58	.....
Gifts	.....	.....	.....
State aid for schools	*5,855.40*	*6,072.58*	.....
Departmental earnings	747.34	2,347.15	468.95
Franchises and privileges	.....	.....	.....
Sales of property	.....	.....	287.20
Public utilities—non-commercial	.....	.....	.....
Public markets	.....	.....	.....
Public docks	.....	.....	.....
Cemeteries	.....	.....	.....
All others	.....	.....	.....
Public utilities—commercial	**31,892.35**	**67,390.39**	.....
Water	31,892.35	25,303.59	.....
Light	.....	42,086.80	.....
NON-REVENUE	**$57,047.68**	**$134,030.77**	**$63,619.80**
Municipal indebtedness	**54,078.53**	**113,154.76**	**25,023.74**
Temporary loans	35,000.00	400.00	.....
Bonds—general	19,078.53	.....	25,023.74
Bonds—public utilities	.....	111,993.59	.....
Other indebtedness	.....	.....	.....
Premium and accrued interest	.....	761.17	.....
Advances and deposits	**1,731.39**	.....	.....
Transfers and refunds	**287.76**	.....	**333.13**
Trust and investment transactions	**950.00**	**20,876.01**	**38,262.93**
Total receipts	$269,605.43	$334,633.87	$168,358.65
Balance on hand at beginning	60,112.17	65,247.77	38,403.26
Grand total	**$329,717.60**	**$399,881.64**	**$206,761.91**

PAYMENTS	(43) Tonawanda; population, 9,147	(44) Salamanca; population, 8,370	(45) Norwich; population, 8,342
COST OF GOVERNMENT	**$167,479.73**	**$115,600.39**	**$59,262.39**
General	**151,140.88**	**99,147.26**	**48,400.81**
General government	20,592.93	10,262.58	10,872.00
Protection of persons and property	34,748.07	17,035.92	12,072.04
Conservation of health	1,975.21	1,242.80	3,826.00
Sanitation and promotion of cleanliness	10,222.54	1,811.31	2,142.23
Highways	19,520.40	13,026.21	13,432.27
Charities and corrections	828.60	5,006.10	4,698.95
Education	61,251.54	49,496.49	.....
Recreation	523.88	179.84	1,093.17
Public utilities—non-commercial	.....	.....	.....
Public markets	.....	.....	.....
Public docks	.....	.....	.....
Cemeteries	.....	.....	.....
All others	1,477.71	1,086.01	264.15
Interest	**16,338.85**	**16,453.13**	**10,861.58**
Temporary loans	457.92	7,934.80	146.04
Bonds—general	15,880.93	8,518.33	10,715.54
Public utilities—commercial	**34,251.38**	**37,245.27**	.....
Water	34,251.38	15,249.94	.....
Maintenance and operation	*29,251.38*	*10,403.41*	.....
Interest	*5,000.00*	*4,846.53*	.....
Sinking fund contributions	.....	.....	.....
Light	.....	21,995.33	.....
Maintenance and operation	.....	*19,805.35*	.....
Interest	.....	*612.75*	.....
Sinking fund contributions	.....	*1,577.23*	.....
Permanent improvements	**22,629.82**	**45,882.24**	**16,195.25**
Municipal indebtedness	**49,844.68**	**115,552.11**	**59,911.99**
Temporary loans	30,000.00	94,107.14	4,913.97
Bonds—general	16,941.83	13,344.97	54,343.86
Bonds—public utilities	.....	8,100.00	.....
Other indebtedness	1,952.85	.....	.....
Sinking fund contributions	950.00	.....	654.16
Advances and deposits	.....	.....	.....
Transfers and refunds	**303.70**	.....	**194.02**
Trust and investment transactions	.....	**20,876.01**	**31,599.28**
Total payments	$274,509.31	$335,156.02	$167,162.93
Balance at close of year	55,208.29	64,725.62	39,598.98
Grand total	**$329,717.60**	**$399,881.64**	**$206,761.91**

SUMMARY OF FINANCIAL TRANSACTIONS — CITIES OF THE THIRD CLASS GRADED ACCORDING TO POPULATION OF 1915 — *Concluded*

RECEIPTS	(46) Mechanicville; population, 8,208	(47) Canandaigua; population, 7,501	(48) Sherrill; population, 1,400
REVENUE	**$100,195.86**	**$88,059.01**	**$4,166.90**
General	**69,704.65**	**68,609.35**	**4,166.90**
Taxes	56,981.96	53,475.05	2,428.47
Property taxes	*54,916.43*	*50,769.12*	*2,391.97*
Other taxes—bank, etc	*2,065.53*	*2,705.93*	*36.50*
Special assessments	754.04	2,488.01	1,695.70
Interest and rents		206.00	
Interest		*206.00*	
Rents			
Licenses and permits	9,314.56	8,518.02	34.15
Fines and penalties	2,245.99	1,006.57	4.85
Gifts and grants			
Gifts			
State aid for schools			
Departmental earnings	377.62	695.14	3.73
Franchises and privileges			
Sales of property	30.48	1,550.00	
Public utilities—non-commercial		670.56	
Public markets			
Public docks			
Cemeteries		*670.56*	
All others			
Public utilities—commercial	**30,491.21**	**19,449.66**	
Water	30,491.21	19,449.66	
Light			
NON-REVENUE	**$28,149.76**	**$46,845.35**	
Municipal indebtedness		**10,000.00**	
Temporary loans		10,000.00	
Bonds—general			
Bonds—public utilities			
Other indebtedness			
Premium and accrued interest			
Advances and deposits			
Transfers and refunds	**13,412.31**	**10,974.38**	
Trust and investment transactions	**14,737.45**	**25,870.97**	
Total receipts	$128,345.62	$134,904.36	$4,166.90
Balance on hand at beginning	28,680.40	9,969.31	32.04
Grand total	**$157,026.02**	**$144,873.67**	**$4,198.94**

PAYMENTS	(46) Mechanicville; population, 8,208	(47) Canandaigua; population, 7,501	(48) Sherrill; population, 1,400
COST OF GOVERNMENT	**$58,242.18**	**$57,655.59**	**$910.39**
General	**50,496.82**	**52,569.37**	**809.18**
General government	12,851.36	10,901.07	459.59
Protection of persons and property	9,553.96	19,027.62	9.60
Conservation of health	1,126.14	1,381.45	181.56
Sanitation and promotion of cleanliness	6,389.15	207.25	
Highways	12,384.29	19,478.46	158.43
Charities and corrections	3,002.95		
Education		*700.00	
Recreation	565.49	150.00	
Public utilities—non-commercial		640.61	
Public markets			
Public docks		*47.36*	
Cemeteries		*593.25*	
All others	4,623.48	82.91	
Interest	**7,745.36**	**5,086.22**	**21.21**
Temporary loans		86.11	21.21
Bonds—general	7,745.36	5,000.11	
Public utilities—commercial	**32,528.69**	**14,238.92**	
Water	32,528.69	14,238.92	
Maintenance and operation	*13,657.99*	*9,238.92*	
Interest	*4,870.70*	*5,000.00*	
Sinking fund contributions	*14,000.00*		
Light			
Maintenance and operation			
Interest			
Sinking fund contributions			
Permanent improvements	**1,852.77**	**6,990.49**	**264.38**
Municipal indebtedness	**6,653.84**	**21,000.00**	**925.00**
Temporary loans		10,000.00	925.00
Bonds—general	5,653.84	11,000.00	
Bonds—public utilities	1,000.00		
Other indebtedness			
Sinking fund contributions			
Advances and deposits			
Transfers and refunds	**13,283.35**	**10,971.00**	
Trust and investment transactions		**25,870.97**	
Total payments	$112,560.83	$136,726.97	$2,019.77
Balance at close of year	44,465.19	8,146.70	2,179.17
Grand total	**$157,026.02**	**$144,873.67**	**$4,198.94**

* Appropriation for library purposes.

SUMMARY OF FINANCIAL TRANSACTIONS OF VILLAGES

VILLAGES

Revenue Receipts

Title	*Source*
Taxes:	
Property and poll taxes....	Self explanatory.
Other taxes	Bank taxes — Mortgage taxes.
Special assessments	Assessments for street improvements, sewers, and other improvement assessments against property benefited.
Interest	Interest on taxes — Deposits, special assessments, trust funds, investment and sinking funds.
Licenses and permits.....	Self explanatory.
Fines and penalties.....	Self explanatory.
Departmental earnings	Self explanatory.
Cemeteries	Self explanatory.
All others	Self explanatory.
Public utilities — commercial:	
Water supply	Rentals — Interest and penalties — Sale of water and materials — Other services and income.
Lighting	Rental and other income.

Non-Revenue Receipts

Municipal indebtedness:	
Temporary loans	Self explanatory.
Bonds — general	Self explanatory.

Title	*Source*
Municipal indebtedness — *continued:*	
Bonds — public utilities....	Self explanatory.
Premiums and accrued interest.....	Self explanatory.
Transfers and refunds.....	Self explanatory.
Trust and investment transactions.....	Sinking fund investments sold or liquidated — Contributions to sinking fund (other than from taxes or interest), and special trusts.

Payments

Title	*Source*
General government	Compensation and expenses of board of trustees, president, clerk, treasurer, attorney, assessors, police justice — Rent and other expenses of village hall or offices and compensation of employees — Election expenses.
Protection of persons and property.....	Compensation and expenses of police and fire commissioners, of policemen, firemen and other employees — Purchase maintenance of horses, vehicles and equipment — Maintenance and repair of departmental buildings, grounds and lockup — Fuel, light and water — Food for prisoners, and fire hydrant rental.

Title	*Source*
Conservation of health.....	Compensation and expenses of board of health and health officer — Fees for vital statistics — Inspection of school children, food, milk, etc.
Sanitation and promotion of cleanliness	Compensation and expenses of sewer commissioner — Expenditures for street cleaning — Care and maintenance of sewers, and collection and disposal of refuse and garbage.
Highways	Compensation and expenses of street commissioner — Maintenance and repair of highways — Street sprinkling and oiling — Snow and ice removal — Sidewalks and curbing — Street lighting.
Education	Village library.
Recreation	Compensation and expenses of park commissioner—Care and maintenance of parks, playgrounds, beaches, bath-houses, etc.— Celebrations and entertainments.
Cemeteries	Compensation and expenses of commissioners — Care and maintenance of cemeteries.
Public utilities — non-commercial	Docks and markets.

Title	*Source*
All others	Judgments and settlements — Printing and stationery (when purchased for all departments) — Compensation insurance — Village clock — Other items not classified.
Interest	On temporary loans and bonds (excluding water and light debt).
Public utilities — commercial:	
Water supply	Compensation and expenses of commissioners and employees — Operation and maintenance of plant — Filtration plant and pumping station — Interest on water bonds and temporary loans, and contributions to sinking funds.
Lighting	Compensation and expenses of commissioners and employees — Operation and maintenance of plant — Interest on light bonds and temporary loans — Contributions to sinking funds.
Permanent improvements	Construction of highways, streets, libraries, water plant, lighting plant, docks, public markets and cemeteries.
Transfers and refunds	Self explanatory.
Trust and investment transactions	Sinking funds — Purchase of investments.

INDEX

No.	Village	No.	Village
176	Adams.	370	*Barker.
157	Addison.	46	Bath.
309	Afton.	467	*Belfast.
148	Akron.	448	Belleville.
13	Albion.	387	Bellport.
301	Alden.	252	Belmont.
452	Alexander.	450	Bemus Point.
132	Alexandria Bay.	344	Bergen.
329	Alfred.	281	*Black River.
197	Allegany.	268	Blasdell.
294	Altamont.	413	Bloomingdale.
415	Altmar.	211	*Bolivar.
86	Amityville.	142	Boonville.
408	Andes.	189	Brewster.
224	*Andover.	217	Briarcliff Manor.
228	*Angelica.	453	Bridgewater.
222	Angola.	68	Brockport.
247	Antwerp.	202	Brocton.
177	Arcade.	124	Bronxville.
397	Ardsley.	410	Brookfield.
457	Argyle.	277	Brownville.
374	Arkport.	421	Burdett.
140	Athens.	214	Caledonia.
133	Attica.	159	Cambridge.
412	Aurora.	127	Camden.
240	Avoca.	287	Camillus.
109	Avon.	106	Canajoharie.
76	Babylon.	331	*Canaseraga.
218	Bainbridge.	56	Canastota.
73	Baldwinsville.	312	Candor.
42	Ballston Spa.	120	Canisteo.

* Report inaccurate, incomplete or not rendered.

No.	Village
98	Canton.
237	Cape Vincent.
55	*Carthage.
262	Castile.
174	Castleton.
416	Cato.
22	Catskill.
206	Cattaraugus.
423	*Cayuga.
463	Cayuga Heights.
139	Cazenovia.
95	Cedarhurst.
318	Celoron.
388	Central Square.
205	Champlain.
221	Chateaugay.
113	Chatham.
327	Chaumont.
319	Cherry Creek.
305	Cherry Valley.
204	Chester.
242	Chittenango.
357	Churchville.
143	Clayton.
261	Clayville.
336	Cleveland.
164	Clifton Springs.
209	Clinton.
93	Clyde.
115	Cobleskill.
263	Cohocton.
449	Cold Brook.
269	*Cold Spring.
414	Constableville.
97	Cooperstown.
326	Copenhagen.
383	Corfu.
110	Corinth.
125	Cornwall.
121	Coxsackie.
337	Croghan.
123	Croton-on-Hudson.
166	Cuba.
279	Dannemora.
51	Dansville.
368	Delevan.
158	Delhi.
30	Depew.
153	Deposit.
351	De Ruyter.
226	Dexter.
50	Dobbs Ferry.
69	Dolgeville.
440	Dresden.
317	Dryden.
215	Dundee.
286	Earlville.
66	East Aurora.
359	East Randolph.
65	East Rochester.
169	East Rockaway.
57	East Syracuse.
302	Eastwood.
386	*Edwards.
399	Elba.
392	Elbridge.
379	Elizabethtown.
78	Ellenville.
278	Ellicottville.
442	Ellisburg.
75	Elmira Heights.
191	Elmsford.

* Report inaccurate, incomplete or not rendered.

No.	Village
17	Endicott.
456	Esperance.
432	Fabius.
348	Fair Haven.
63	Fairport.
116	Falconer.
149	Farmingdale.
345	Farnham.
154	Fayetteville.
303	Fleischmans.
376	Fishkill.
155	Floral Park.
233	Fonda.
385	Forestport.
315	Forestville.
400	Fort Ann.
290	Fort Covington.
61	*Fort Edward.
328	Fort Johnson.
81	Fort Plain.
45	Frankfort.
398	Franklin.
130	Franklinville.
24	Fredonia.
6	Freeport.
437	Freeville.
220	Friendship.
265	Fultonville.
433	Gainesville.
465	Galway.
122	Geneseo.
396	Gilbertsville.
340	Glen Park.
64	Goshen.
47	*Gouverneur.
102	Gowanda.
438	Grandview-on-Hudson.
53	*Granville.
460	Great Neck Estates.
207	Greene.
39	*Green Island.
60	Greenport.
119	Greenwich.
185	Groton.
266	Hageman.
90	Hamburg.
173	Hamilton.
403	Hammond.
179	Hammondsport.
194	*Hancock.
401	*Hannibal.
283	Harriman.
257	*Harrisville.
18	Hastings-on-Hudson.
19	Haverstraw.
12	Hempstead.
419	Henderson.
4	Herkimer.
350	*Hermon.
369	*Heuvelton.
103	*Highland Falls.
253	Hilburn.
292	Hilton.
353	Hobart.
434	Holland Patent.
152	Holley.
83	Homer.
212	Honeoye Falls.
20	Hoosick Falls.
138	Horseheads.
16	Hudson Falls.
409	*Hunter.

* Report inaccurate, incomplete or not rendered.

No.	Village	No.	Village
5	Ilion.	7	Malone.
334	Interlaken.	8	Mamaroneck.
114	Irvington.	234	*Manchester.
21	Johnson City.	201	Manlius.
244	Jordan.	349	Mannsville.
150	Keeseville.	255	Marathon.
161	Kenmore.	258	Marcellus.
291	*Kinderhook.	341	Margaretville.
391	Lacona.	296	Marlboro.
311	*Lake George.	36	*Massena.
136	Lake Placid.	354	Mayfield.
323	Lakewood.	219	*Mayville.
28	Lancaster.	11	Medina.
134	Larchmont.	446	Meridian.
111	LaSalle.	182	Mexico.
424	Laurens.	246	Middleburg.
146	Lawrence.	187	*Middleport.
447	Leicester.	322	Middleville.
49	*LeRoy.	366	Milford.
313	Lewiston.	213	Millbrook.
112	Liberty.	275	Millerton.
271	Lima.	118	Mineola.
394	Limestone.	332	Minoa.
428	Lisle.	100	Mohawk.
199	Little Valley.	180	*Monroe.
171	Liverpool.	264	Montgomery.
282	*Livonia.	128	Monticello.
335	Long Beach.	203	Montour Falls.
72	Lowville.	381	Mooers.
79	Lynbrook.	190	Moravia.
288	Lyndonville.	393	Morris.
33	Lyons.	389	Morristown.
280	Lyons Falls.	360	Morrisville.
276	McGrawville.	82	Mt. Kisco.
225	Macedon.	54	Mt. Morris.
441	Madison.	425	Munnsville.

* Report inaccurate, incomplete or not rendered.

No.	Village
220	Naples.
352	Nassau.
320	Nelliston.
259	*Nelsonville.
10	*Newark.
293	Newark Valley.
230	New Berlin.
431	Newfield.
183	New Hartford.
459	*New London.
210	New Paltz.
324	Newport.
356	Nichols.
418	North Bangor.
243	North Collins.
145	North Pelham.
101	Northport.
32	North Tarrytown.
167	Northville.
144	Norwood.
227	Nunda.
44	Nyack.
200	Oakfield.
439	Odessa.
384	*Old Forge.
411	Oneida Castle.
464	*Oramel.
256	Oriskany.
260	Oriskany Falls.
3	Ossining.
362	Otego.
355	Ovid.
38	Owego.
170	Oxford.
198	Painted Post.
406	Palatine Bridge.
107	Palmyra.
426	Panama.
382	Parish.
40	Patchogue.
250	Pawling.
1	Peekskill.
299	Pelham.
235	Pelham Manor.
34	*Penn Yan.
29	Perry.
451	Perrysburg.
193	*Phelps.
285	*Philadelphia.
131	Philmont.
165	Phoenix.
181	Piermont.
430	Pike.
342	*Pine Hill.
192	Pittsford.
454	Plandome.
402	Pleasant Valley.
108	Pleasantville.
445	Poland.
236	Port Byron.
2	Port Chester.
358	Port Dickinson.
99	*Port Henry.
310	Port Leyden.
304	Portville.
48	*Potsdam.
325	Prattsburg.
435	Prospect.
147	Pulaski.
196	Randolph.
162	*Ravena.
380	Red Creek.

* Report inaccurate, incomplete or not rendered.

No.	Village
270	*Red Hook.
404	Remsen.
422	Rensselaer Falls.
175	Rhinebeck.
420	Richburg.
168	Richfield Springs.
365	Richmondville.
443	Richville.
429	Rifton.
25	Rockville Centre.
295	Rosendale.
151	Rouses Point.
395	Rushville.
23	Rye.
289	Sacketts Harbor.
466	Saddle Rock.
71	Sag Harbor.
92	St. Johnsville.
238	Salem.
373	Sands Point.
330	Sandy Creek.
31	Saranac Lake.
41	Saugerties.
377	Savannah.
363	Savona.
91	Scarsdale.
298	Schaghticoke.
375	Schenevus.
232	Schoharie.
160	Schuylerville.
58	Scotia.
273	Scottsville.
135	Sea Cliff.
9	Seneca Falls.
378	Sharon Springs.
254	Sherbourne.
267	Sherman.
462	Shoreham.
216	Shortsville.
96	Sidney.
74	Silver Creek.
274	Silver Springs.
361	Sinclairville.
156	Skaneateles.
126	Sloan.
455	Smyrna.
14	Solvay.
347	South Dayton.
77	Southampton.
129	South Glens Falls.
137	South Nyack.
339	Spencer.
284	Spencerport.
84	Spring Valley.
94	Springville.
245	Stamford.
251	Stillwater.
85	Suffern.
308	Tannersville.
15	Tarrytown.
248	Theresa.
468	Thornwood.
88	Ticonderoga.
241	*Tivoli.
444	*Trenton.
223	Trumansburg.
89	Tuckahoe.
367	Tully.
52	*Tupper Lake.
436	Turin.
231	Unadilla.
141	Union.

* Report inaccurate, incomplete or not rendered.

No.	Village	No.	Village
306	Union Springs.	163	Wayland.
417	*Unionville.	186	Webster.
343	Upper Nyack.	184	Weedsport.
188	Valatie.	390	Wellsburg.
297	Valley Falls.	37	Wellsville.
407	Van Etten.	172	*West Carthage.
372	Vernon.	70	Westfield.
249	Victor.	117	West Haverstraw.
338	Victory Mills.	321	Westport.
371	Voorheesville.	300	West Winfield.
316	Waddington.	35	Whitehall.
26	Walden.	105	Whitesboro.
62	Walton.	307	Whitneys Point.
458	Wampsville.	208	Williamsville.
59	Wappingers Falls.	314	*Wilson.
67	Warsaw.	333	Windsor.
104	Warwick.	195	Wolcott.
346	Washingtonville.	427	*Woodhull.
43	Waterford.	272	Woodridge.
80	Waterloo.	461	Woodsburgh.
178	Waterville.	405	Wurtsboro.
87	*Watkins.	239	Yorkville.
27	*Waverly.	364	Youngstown.

* Report inaccurate, incomplete or not rendered.

UNIVERSITY OF ILLINOIS LIBRARY
JUN 1 1921

RECEIPTS	(1) Peekskill; population, 15,502	(2) Port Chester; population, 15,129	(3) Ossining; population, 10,326	(4) Herkimer; population, 9,577
REVENUE	**$203,575,74**	**$212,505.29**	**$192,241.12**	**$148,236.01**
General	**136,921.11**	**212,505.29**	**162,190.04**	**66,443.21**
Taxes	120,824.90	178,669.17	144,124.62	50,557.12
Property and poll taxes	*117,344.18*	*176,321.62*	*142,663.08*	*48,115.67*
Other taxes — bank, etc	*3,480.72*	*2,347.55*	*1,461.54*	*2,441.45*
Special assessments	7,888.40	24,748.71	17,424.73	15,660.57
Interest	2,253.90	1,273.15	53.11	.....
Licenses and permits	628.33	2,314.25	112.00	159.00
Fines and penalties	423.75	1,588.55	330.00	.....
Departmental earnings	3,063.72	2,658.98	110.60	66.52
Cemeteries	.....	.....	.....	.....
All others	1,838.11	1,252.48	34.98	.....
Public utilities — commercial	**66,654.63**	.....	**30,051.08**	**81,792.80**
Water	66,654.63	.....	30,051.08	35,930.07
Light	.....	.....	.....	45,862.73
NON-REVENUE	**$145,073.06**	**$254,001.28**	**$325,031.97**	**$10,000.00**
Municipal indebtedness	**142,073.06**	**247,168.44**	**244,270.48**	**10,000.00**
Temporary loans	45,890.22	85,040.00	102,053.57	10,000.00
Bonds — general	95,751.94	155,900.00	140,555.56	.....
Bonds — public utilities	.....	.....	.....	.....
Premium and accrued interest	430.90	6,228.44	1,661.35	.....
Transfers and refunds	.....	**4,882.50**	**80,761.49**	.....
Trust and investment transactions	**3,000.00**	**1,950.34**	.....	.....
Total receipts	$348,648.80	$466,506.57	$517,273.09	$158,236.01
Balance on hand at beginning	88,861.90	69,345.16	9,213.24	82,540.76
Grand total	**$437,510.70**	**$535,851.73**	**$526,486.33**	**$240,776.77**

PAYMENTS	(1) Peekskill; population, 15,502	(2) Port Chester; population, 15,129	(3) Ossining; population, 10,326	(4) Herkimer; population, 9,577
COST OF GOVERNMENT	**$126,604.03**	**$154,369.81**	**$138,414.89**	**$39,488.00**
General	**106,616.11**	**115,812.44**	**98,188.48**	**32,936.71**
General government	8,144.83	17,208.41	9,784.36	5,874.18
Protection of persons and property	39,526.39	41,832.57	22,878.09	9,950.35
Conservation of health	3,051.19	6,519.27	4,554.48	2,956.87
Sanitation and promotion of cleanliness	16,903.45	8,591.00	9,522.23	1,824.00
Highways	36,679.34	41,661.19	34,655.46	10,843.66
Education	.....	.....	.....	.....
Recreation	920.00	.....	1,104.75	1,353.35
Cemeteries	.....	.....	.....	.....
Public utilities — non-commercial	.....	.....	.....	.....
All others	1,390.91	.....	15,689.11	134.30
Interest	**19,987.92**	**38,557.37**	**40,226.41**	**6,551.29**
Temporary loans	2,335.34	3,124.97	5,328.75	.....
Bonds — general	17,652.58	35,432.40	34,897.66	6,551.29
Public utilities — commercial	**55,183.08**	.....	**24,787.09**	**43,862.02**
Water	55,183.08	.....	24,787.09	17,489.12
Maintenance	*34,021.14*	.....	*17,347.61*	*15,984.12*
Interest	*18,161.94*	.....	*7,439.48*	*1,505.00*
Sinking Fund contributions	*3,000.00*	.....	.....	.....
Light	.....	.....	.....	26,372.90
Maintenance	.....	.....	.....	*26,372.90*
Interest	.....	.....	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	**149,822.97**	**64,006.80**	**150,579.80**	**26,455.86**
Municipal indebtedness	**27,541.51**	**210,528.29**	**128,980.00**	.....
Temporary loans	13,435.01	147,422.41	125,980.00	.....
Bonds — general	12,806.50	63,105.88	3,000.00	16,322.91
Bonds — public utilities	1,300.00	.....	.....	2,000.00
Transfers and refunds	.....	**2,825.83**	**45,081.04**	.....
Trust and investment transactions	.....	.....	**4.76**	**39,742.42**
Total payments	$359,151.59	$431,730.73	$487,847.58	$167,871.21
Balance at close of year	78,359.11	104,121.00	38,638.75	72,905.56
Grand total	**$437,510.70**	**$535,851.73**	**$526,486.33**	**$240,776.77**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(5) Ilion; population, 8,900	(6) Freeport; population, 7,463	(7) Malone; population, 7,404	(8) Mamaroneck; population, 7,200
REVENUE	**$145,194.86**	**$132,895.43**	**$75,143.38**	**$140,245.37**
General	**101,624.62**	**65,945.63**	**53,936.16**	**140,245.37**
Taxes	74,441.88	64,249.63	47,044.47	126,246.68
Property and poll taxes	*69,764.70*	*62,446.61*	*43,695.98*	*124,973.88*
Other taxes—bank, etc	*4,677.18*	*1,803.02*	*3,348.49*	*1,273.80*
Special assessments	22,777.00	.....	1,806.85	9,228.81
Interest	.....	.....	.....	4,197.28
Licenses and permits	25.00	285.25	650.90	331.85
Fines and penalties	.....	.....	2,866.37	21.00
Departmental earnings	4,380.74	1,410.75	1,315.70	219,75
Cemeteries	.....	.....	.....	.....
All others	.....	.....	251.87	.....
Public utilities—commercial	**43,570.24**	**66,949.80**	**21,207.22**	.....
Water	.....	25,063.88	21,207.22	.....
Light	43,570.24	41,885.92	.....	.....
NON-REVENUE	**$12,464.91**	**$21,035.66**	**$46,407.15**	**$70,015.00**
Municipal indebtedness	.....	.....	.....	.....
Temporary loans	**12,464.91**	.....	.....	60,000.00
Bonds—general	12,300.00	.....	45,000.00	10,000.00
Bonds—public utilities	.....	.....	.....	.....
Premium and accrued interest	164.91	.....	1,407.15	15.00
Transfers and refunds	.....	**2,900.00**	.....	.....
Trust and investment transactions	.....	**18,135.66**	.....	.....
Total receipts	$157,659.77	$153,931.09	$121,550.53	$210,260.37
Balance on hand at beginning	37,972.27	15,856.68	10,878.95	14,626.88
Grand total	**$195,632.04**	**$169,787.77**	**$132,429.48**	**$224,887.25**

PAYMENTS	(5) Ilion; population, 8,900	(6) Freeport; population, 7,463	(7) Malone; population, 7,404	(8) Mamaroneck; population, 7,200
COST OF GOVERNMENT	**$57,370.89**	**$64,217.72**	**$52,911.64**	**$107,127.93**
General	**44,554.90**	**61,032.49**	**51,744.82**	**83,660.98**
General government	4,654.36	7,272.20	3,458.53	9,707.38
Protection of persons and property	9,290.98	23,725.23	15,800.99	38,855.86
Conservation of health	5,025.08	2,722.15	2,457.63	2,206.86
Sanitation and promotion of cleanliness	6,121.47	.....	.....	3,386.45
Highways	13,070.66	26,618.48	28,527.67	24,692.65
Education	3,489.01	.....	200.00	.....
Recreation	2,693.50	334.58	500.00	3,079.07
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	209.84	359.85	800.00	1,732.71
Interest	**12,815.99**	**3,185.23**	**1,166.82**	**23,466.95**
Temporary loans	1,095.00	205.83	449.07	618.88
Bonds—general	11,720.99	2,979.40	717.75	22,848.07
Public utilities—commercial	**33,211.30**	**50,950.19**	**16,630.27**	.....
Water	.....	19,581.86	16,630.27	.....
Maintenance	.....	*8,975.36*	*7,944.27*	.....
Interest	.....	*3,606.50*	*8,686.00*	.....
Sinking fund contributions	.....	*7,000.00*	.....	.....
Light	33,211.30	31,368.33	.....	.....
Maintenance	*32,030.05*	*19,469.95*	.....	.....
Interest	*1,181.25*	*1,898.38*	.....	.....
Sinking fund contributions	.....	*10,000.00*	.....	.....
Permanent improvements	**29,901.62**	**6,790.56**	**39,338.78**	**25,097.13**
Municipal indebtedness	**43,500.00**	**17,500.00**	**9,176.75**	**66,800.00**
Temporary loans	31,500.00	6,500.00	5,176.75	45,000.00
Bonds—general	10,000.00	3,000.00	.....	21,800.00
Bonds—public utilities	2,000.00	8,000.00	4,000.00	.....
Transfers and refunds	.....	**2,900.00**	.....	.....
Trust and investment transactions	.....	.....	.....	.....
Total payments	$163,983.81	$142,358.47	$118,057.44	$199,025.06
Balance at close of year	31,648.23	27,429.30	14,372.04	25,862.19
Grand total	**$195,632.04**	**$169,787.77**	**$132,429.48**	**$224,887.25**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(9) Seneca Falls; population, 7,018	(11) Medina; population, 6,079	(12) Hempstead; population, 6,073	(13) Albion; population, 5,988
REVENUE	**$86,754.46**	**$73,007.41**	**$108,299.54**	**$35,930.94**
General	**86,754.46**	**48,356.17**	**87,049.14**	**95,930.94**
Taxes	69,416.88	33,997.60	85,120.13	69,280.12
Property and poll taxes	*67,933.39*	*32,609.44*	*81,044.95*	*66,822.41*
Other taxes—bank, etc	*1,483.49*	*1,388.16*	*4,075.18*	*2,457.71*
Special assessments	9,425.34	5,874.80	.....	8,244.71
Interest	2,744.85	563,32	716.00	843.81
Licenses and permits	494.10	.....	413.00	226.45
Fines and penalties	176.54	2,880.78	.....	1,953.12
Departmental earnings	.....	1,161.32	467.00	131.35
Cemeteries	1,750.00	3,843.69	.....	40.19
All others	2,746.75	34.66	333.01	.....
Public utilities—commercial	.....	**24,651.24**	**21,250.40**	**15,211.29**
Water	.....	24,651.24	21,250.40	15,211.29
Light	.....	.....	.....	.....
NON-REVENUE	.....	**$11,000.00**	**$39,579.18**	**$97,192.39**
Municipal indebtedness	.....	.....	**32,579.18**	**96,157.46**
Temporary loans	.....	.....	12,410.26	.....
Bonds—general	.....	.....	20,000.00	95,400.00
Bonds—public utilities	.....	.....	.....	.....
Premium and accrued interest	.....	.....	168.92	757.46
Transfers and refunds	.....	.....	**7,000.00**	**1,034.93**
Trust and investment transactions	.....	**11,000.00**	.....	.....
Total receipts	$86,754.46	$84,007.41	$147,878.72	$193,123.33
Balance on hand at beginning	31,767.05	68,316.21	34,525.71	44,612.80
Grand total	**$118,521.51**	**$152,323.62**	**$182,404.43**	**$237,736.13**

PAYMENTS	(9) Seneca Falls; population, 7,018	(11) Medina; population, 6,079	(12) Hempstead; population, 6,073	(13) Albion; population, 5,988
COST OF GOVERNMENT	**$60,719.19**	**$42,032.42**	**$57,341.58**	**$74,825.97**
General	**51,565.91**	**40,431.42**	**45,089.50**	**66,590.97**
General government	4,238.46	5,717.28	11,671.12	4,513.93
Protection of persons and property	16,222.64	10,032.75	12,469.72	7,162.77
Conservation of health	1,174.76	711.97	1,265.73	690.26
Sanitation and promotion of cleanliness	14,530.91	1,508.40	8,810.35	3,048.05
Highways	9,911.82	19,454.57	8,972.58	20,869.01
Education	500.00	.....	500.00	27,100.00
Recreation	231.26	505.90	1,218.00	1,200.00
Cemeteries	4,259.59	2,228.04	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	496.47	272.51	182.00	2,006,95
Interest	**9,153.28**	**1,601.00**	**12,252.08**	**8,235.00**
Temporary loans	.....	.....	155.13	.....
Bonds—general	9,153.28	1,601.00	12,096.95	8,235.00
Public utilities—commercial	.....	**21,441.16**	**15,048.33**	**19,886.59**
Water	.....	21,441.16	15,048.33	19,886.59
Maintenance	.....	*7,802.28*	*13,218.08*	*12,014.59*
Interest	.....	*2,638.88*	*1,830.25*	*7,872.00*
Sinking fund contributions	.....	*11,000.00*	.....	.....
Light	.....	.....	.....	.....
Maintenance	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	**10,206.20**	.....	**30,245.66**	**111,699.35**
Municipal indebtedness	**15,436.66**	**9,703.70**	**31,260.26**	**6,000.00**
Temporary loans	.....	.....	12,410.26	.....
Bonds—general	15,436.66	6,000.00	13,850.00	4,000.00
Bonds—public utilities	.....	3,703.70	5,000.00	2,000.00
Transfers and refunds	.....	.....	.....	**1,085.81**
Trust and investment transactions	.....	**11,000.00**	**7,000.00**	.....
Total payments	$86,362.05	$87,371.61	$140,895.83	$213,497.72
Balance at close of year	32,159.46	64,952.01	41,508.60	24,238.41
Grand total	**$118,521.51**	**$152 323 62**	**$182,404 43**	**$237,736.13**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(14) Solvay; population, 5,886	(15) Tarrytown; population, 5,752	(16) Hudson Falls; population, 5,585	(17) Endicott; population, 5,581
REVENUE	**$121,558.15**	**$148,329.52**	**$52,858.40**	**$65,552.40**
General	**78,008.61**	**107,368.44**	**52,858.40**	**65,552.40**
Taxes	72,241.61	104,481.43	50,588.28	36,094.64
Property and poll taxes	*72,073.24*	*103,616.46*	*49,084.69*	*35,033.06*
Other taxes—bank, etc	*168.37*	*864.97*	*1,503.59*	*1,061.58*
Special assessments		1,035.16	695.82	28,185.78
Interest	1,405.32	456.37	234.55	205.88
Licenses and permits		167.25	19.00	192.30
Fines and penalties	1,621.35		40.00	474.50
Departmental earnings	2,740.33	1,228.23	1,280.75	399.30
Cemeteries				
All others				
Public utilities—commercial	**43,549.54**	**40,961.08**		
Water	18,562.68	40,961.08		
Light	24,986.86			
NON-REVENUE	**$10,185.75**	**$55,000.00**	**$5,960.61**	**$33,963.05**
Municipal indebtedness	**9,185.75**	**55,000.00**	**5,960.61**	**24,166.84**
Temporary loans		55,000.00	5,960.61	5,508.29
Bonds—general	9,000.00			17,840.00
Bonds—public utilities				
Premium and accrued interest	185.75			818.55
Transfers and refunds				**9,796.21**
Trust and investment transactions	**1,000.00**			
Total receipts	$131,743.90	$203,329.52	$58,819.01	$99,515.45
Balance on hand at beginning	41,148.47	16,001.55	10,124.91	12,197.18
Grand total	**$172,892.37**	**$219,331.07**	**$68,943.92**	**$111,712.63**

PAYMENTS	(14) Solvay; population, 5,886	(15) Tarrytown; population, 5,752	(16) Hudson Falls; population, 5,585	(17) Endicott; population, 5,581
COST OF GOVERNMENT	**$66,993.47**	**$101,675.14**	**$39,345.91**	**$35,001.70**
General	**47,188.47**	**100,300.36**	**34,660.59**	**30,857.14**
General government	5,820.25	8,433.29	2,835.98	1,976.38
Protection of persons and property	14,329.97	33,367.28	12,254.50	9,092.21
Conservation of health	1,851.02	5,044.40	1,679.24	1,898.45
Sanitation and promotion of cleanliness	5,087.94	6,386.90	1,582.11	7,008.13
Highways	9,254.20	44,771.84	14,866.76	6,899.80
Education	5,000.00	2,000.00	1,000.00	500.00
Recreation		221.65	442.00	
Cemeteries				
Public utilities—non-commercial				
All others	5,845.09	75.00		3,482.17
Interest	**19,805.00**	**1,374.78**	**4,685.32**	**4,144.56**
Temporary loans		564.78	187.00	200.56
Bonds—general	19,805.00	810.00	4,498.32	3,944.00
Public utilities—commercial	**39,827.53**	**34,126.71**		
Water	23,964.29	34,126.71		
Maintenance	*22,014.29*	*18,996.08*		
Interest	*1,950.00*	*15,130.63*		
Sinking fund contributions				
Light	15,863.24			
Maintenance	*15,863.24*			
Interest				
Sinking fund contributions				
Permanent improvements	**13,600.54**	**5,597.00**	**5,349.53**	**49,749.63**
Municipal indebtedness	**14,000.00**	**64,500.00**	**14,809.09**	**17,322.93**
Temporary loans		55,000.00	4,500.00	10,822.93
Bonds—general	13,000.00	3,000.00	10,309.09	6,500.00
Bonds—public utilities		6,500.00		
Sinking fund contributions	1,000.00			
Transfers and refunds	**1,000.00**			**9,621.21**
Trust and investment transactions				
Total payments	$135,421.54	$205,898.85	$59,504.53	$111,695.47
Balance at close of year	37,470.83	13,432.22	9,439.39	17.16
Grand total	**$172,892.37**	**$219,331.07**	**$68,943.92**	**$111,712.63**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(18) Hastings-on-Hudson; population, 5,461	(19) Haverstraw; population, 5,418	(20) Hoosick Falls; population, 5,406	(21) Johnson City; population, 5,400
REVENUE	**$60,166.20**	**$36,091.87**	**$50,750.53**	**$89,100.49**
General	**60,166.20**	**36,091.87**	**31,821.05**	**59,531.15**
Taxes	56,391.96	35,686.24	30,365.15	47,047.90
Property and poll taxes	*56,266.71*	*34,212.71*	*28,933.93*	*45,140.98*
Other taxes—bank, etc	*125.25*	*1,473.53*	*1,431.22*	*1,906.92*
Special assessments			94.42	12,051.23
Interest	315.93	262.66	258.41	
Licenses and permits	1,481.00	51.50	37.00	109.77
Fines and penalties	1,640.50	16.00	63.00	167.25
Departmental earnings	157.00	75.00	1,003.07	155.00
Cemeteries				
All others	179.81	.47		
Public utilities—commercial			**18,929.48**	**29,569.34**
Water			18,929.48	29,569.34
Light				
	$18,500.00	**$15,000.00**	**$9,400.00**	**$22,739.70**
NON-REVENUE				
Municipal indebtedness	**18,500.00**	**15,000.00**	**9,400.00**	**22,014.70**
Temporary loans	18,500.00	15,000.00	9,400.00	6,846.36
Bonds—general				15,000.00
Bonds—public utilities				
Premium and accrued interest				168.34
Transfers and refunds				**725.00**
Trust and investment transactions				
Total receipts	$78,666.20	$51,091.87	$60,150.53	$111,840.19
Balance on hand at beginning	1,661.08	2,554.88	*707.62	5,852.05
Grand total	**$80,327.28**	**$53,646.75**	**$59,442.91**	**$117,692.24**

PAYMENTS	(18) Hastings-on-Hudson; population, 5,461	(19) Haverstraw; population, 5,418	(20) Hoosick Falls; population, 5,406	(21) Johnson City; population, 5,400
COST OF GOVERNMENT	**$54,254.71**	**$34,688.78**	**$23,313.82**	**$30,213.91**
General	**46,254.12**	**31,703.49**	**20,792.05**	**25,022.77**
General government	5,070.61	2,718.74	3,005.60	2,945.53
Protection of persons and property	14,902.83	8,675.76	4,054.89	7,246.60
Conservation of health	2,815.35	1,695.95	778.02	1,578.98
Sanitation and promotion of cleanliness	6,198.48	360.28	1,388.07	2,701.51
Highways	16,163.50	18,046.94	11,565.47	9,076.73
Education	130.00			
Recreation	348.11			676.25
Cemeteries				
Public utilities—non-commercial	288.85			
All others	336.39	205.82		797.17
Interest	**8,000.59**	**2,985.29**	**2,521.77**	**5,191.14**
Temporary loans	137.83	494.54	188.02	
Bonds—general	7,862.76	2,490.75	2,333.75	5,191.14
Public utilities—commercial			**18,178.28**	**22,332.60**
Water			18,178.28	22,332.60
Maintenance			*15,476.78*	*20,079.95*
Interest			*2,701.50*	*2,252.65*
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements	**1,396.28**			**40,538.64**
Municipal indebtedness	**24,000.00**	**13,500.00**	**17,041.00**	**13,268.85**
Temporary loans	17,000.00	10,000.00	10,541.00	3,368.85
Bonds—general	7,000.00	3,500.00	3,500.00	4,100.00
Bonds—public utilities			3,000.00	5,800.00
Transfers and refunds				
Trust and investment transactions				
Total payments	$79,650.99	$48,188.78	$58,533.10	$106,354.00
Balance at close of year	676.29	5,457.97	909.81	11,338.24
Grand total	**$80,327.28**	**$53,646.75**	**$59,442.91**	**$117,692.24**

* Overdraft.

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(22) Catskill; population, 5,371	(23) Rye; population, 5,339	(24) Fredonia; population, 5,328	(25) Rockville Center; population, 5,223
REVENUE	**$50,453.45**	**$150,272.86**	**$53,193.54**	**$89,894.46**
General	**36,319.39**	**150,272.86**	**38,921.78**	**33,055.98**
Taxes	32,799.30	137,402.16	25,290.05	31,300.03
Property and poll taxes	*30,610.53*	*135,897.51*	*24,832.34*	*29,843.82*
Other taxes—bank, etc	*2,188.77*	*1,504.65*	*457.71*	*1,456.21*
Special assessments			9,069.75	
Interest		3,616.16	487.46	922.06
Licenses and permits	299.50	2,728.60	27.75	478.90
Fines and penalties	368.40	1,155.70	130.00	51.00
Departmental earnings	209.25	5,259.82	1,904.75	303.99
Cemeteries	10.25			
All others	2,632.69	110.42	2,012.02	
Public utilities—commercial	**14,134.06**		**14,271.76**	**56,838.48**
Water	14,134.06		14,271.76	20,377.53
Light				36,460.95
NON-REVENUE	**$37,519.50**	**$55,310.17**	**$1,600.00**	**$8,075.00**
Municipal indebtedness	**37,519.50**	**55,000.00**		
Temporary loans	105.50	55,000.00		
Bonds—general				
Bonds—public utilities	37,000.00			
Premium and accrued interest	414.00			
Transfers and refunds				
Trust and investment transactions		**310.17**	**1,600.00**	**8,075.00**
Total receipts	$87,972.95	$205,583.03	$54,793.52	$97,969.46
Balance on hand at beginning	9,416.02	2,180.23	33,078.90	29,428.86
Grand total	**$97.388.97**	**$207,763.26**	**$87,872.42**	**$127,398.32**

PAYMENTS	(22) Catskill; population, 5,371	(23) Rye; population, 5,339	(24) Fredonia; population, 5,328	(25) Rockville Center; population, 5,223
COST OF GOVERNMENT	**$32,494.56**	**$116,086.43**	**$22,694.38**	**$29,851.37**
General	**32,389.56**	**89,263.88**	**19,558.93**	**29,851.37**
General government	3,826.46	10,456.42	4,787.93	3,189.43
Protection of persons and property	2,967.05	28,585.10	2,475.66	8,715.46
Conservation of health	1,206.49	3,251.31	725.00	673.05
Sanitation and promotion of cleanliness	4,192.60	10,456.68	2,248.31	711.75
Highways	19,358.36	31,760.25	4,850.60	14,712.52
Education			100.00	
Recreation	123.80	3,576.93	1,000.00	69.13
Cemeteries	365.41			
Public utilities—non-commercial				
All others	349.39	1,177.19	8,371.43	1,780.03
Interest	**105.00**	**26,822.55**	**3,135.45**	
Temporary loans		797.48		
Bonds—general	105.00	26,025.07	3,135.45	
Public utilities—commercial	**13,648.75**		**10,809.21**	**32,530.44**
Water	13,648.75		3,440.00	10,889.35
Maintenance	*12,098.75*		*1,990.00*	*9,653.88*
Interest	*1,550.00*		*1,450.00*	*1,235.47*
Sinking fund contributions				
Light			7,369.21	21,641.09
Maintenance			*7,269.21*	*14,870.06*
Interest			*100.00*	*771.03*
Sinking fund contributions				*6,000.00*
Permanent improvements		**6,675.41**		**15,739.14**
Municipal indebtedness	**39,000.00**	**81,084.61**	**17,120.00**	**4,970.00**
Temporary loans		57,000.00		
Bonds—general	1,000.00	24,084.61	13,620.00	
Bonds—public utilities	38,000.00		3,500.00	4,970.00
Transfers and refunds				
Trust and investment transactions				**1,508.80**
Total payments	$85,143.31	$203,846.45	$50,623.59	$84,599.75
Balance at close of year	12,245.66	3,916.81	37,248.83	42,798.57
Grand total	**$97,388.97**	**$207,763.26**	**$87,872.42**	**$127,398.32**

RECEIPTS	(26) Walden; population, 5,196	(28) Lancaster; population, 5,094	(29) Perry; population, 5,009	(30) Depew; population, 4,932
REVENUE	**$43,185.54**	**$76,130.30**	**$48,416.05**	**$61,759.35**
General	**36,368.16**	**60,593.11**	**31,756.48**	**61,759.35**
Taxes	29,018.01	53,787.68	29,651.85	54,812.98
Property and poll taxes	*28,518.16*	*52,428.10*	*28,738.51*	*54,556.65*
Other taxes—bank, etc.	*499.85*	*1,359.58*	*913.34*	*256.33*
Special assessments	918.17	5,033.22	.....	4,849.13
Interest	.....	1,205.29	387.76	263.51
Licenses and permits	251.50	204.00	15.00	407.28
Fines and penalties	5.00	174.00	.....	972.35
Departmental earnings	280.42	188.92	1,701.87	454.10
Cemeteries	.....	.....	.....	.....
All others	5,895.06	.....	.....	.....
Public utilities—commercial	**11,817.18**	**15,537.19**	**16,659.57**	.....
Water	11,817.18	15,537.19	16,659.57	.....
Light	.....	.....	.....	.....
NON-REVENUE	**$16,700.00**	**$11,000.00**	**$30,099.35**	**$124,190.60**
Municipal indebtedness	**12,999.00**	**11,000.00**	**30,099.35**	**123,731.60**
Temporary loans	9,500.00	11,000.00	.....	35,000.00
Bonds—general	.....	.....	.....	87,000.00
Bonds—public utilities	2,500.00	.....	30,000.00	.....
Premium and accrued interest	.....	.....	99.35	1,731.60
Transfers and refunds	**200.00**	.....	.....	**459.00**
Trust and investment transactions	**4,500.00**	.....	.....	.....
Total receipts	$64,885.54	$87,130.30	$78,515.40	$185,949.95
Balance on hand at beginning	8,629.40	21,090.10	9,968.52	8,643.71
Grand total	**$73,514.74**	**$108,220.40**	**$88,483.92**	**$194,593.66**

PAYMENTS	(26) Walden; population, 5,196	(28) Lancaster; population, 5,094	(29) Perry; population, 5,009	(30) Depew; population, 4,932
COST OF GOVERNMENT	**$25,526.31**	**$45,219.96**	**$25,854.84**	**$57,776.23**
General	**24,166.53**	**35,216.35**	**25,603.84**	**50,350.40**
General government	4,637.12	4,156.44	3,403.26	19,240.69
Protection of persons and property	8,142.61	5,830.87	4,034.16	11,030.10
Conservation of health	1,262.12	558.00	849.58	701.40
Sanitation and promotion of cleanliness	1,172.10	1,854.95	63.81	9,535.29
Highways	8,917.80	15,566.74	17,303.03	18,116.03
Education	.....	.....	.....	.....
Recreation	.....	306.75	350.00	726.89
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	28.75	6,942.60	.....	.....
Interest	**1,365.78**	**10,003.55**	**3,851.00**	**7,425.83**
Temporary loans	290.78	365.27	.....	395.83
Bonds—general	1,075.00	9,638.28	3,851.00	7,030.00
Public utilities—commercial	**11,728.45**	**19,168.85**	**7,862.99**	.....
Water	11,728.45	19,168.85	7,862.99	.....
Maintenance	*5,907.95*	*18,501.85*	*6,512.99*	.....
Interest	*1,320.50*	*667.00*	*1,350.00*	.....
Sinking fund contributions	*4,500.00*	.....	.....	.....
Light	.....	.....	.....	.....
Maintenance	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	**10,339.09**	**206.14**	**24,631.74**	**102,824.03**
Municipal indebtedness	**18,500.00**	**22,070.73**	**6,500.00**	**30,550.00**
Temporary loans	15,500.00	10,000.00	.....	15,000.00
Bonds—general	2,000.00	10,070.73	5,500.00	15,550.00
Bonds—public utilities	1,000.00	2,000.00	1,000.00	.....
Transfers and refunds	**200.00**	.....	.....	.....
Trust and investment transactions	.....	.....	.....	.....
Total payments	$66,293.85	$86,665.62	$68,849.57	$191,150.26
Balance at close of year	7,220.89	21,554.78	19,634.35	3,443.40
Grand total	**$73,514.74**	**$108,220.40**	**$88,483.92**	**$194,593.66**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(31) Saranac Lake; population, 4,918	(32) No. Tarrytown; population, 4,877	(33) Lyons; population, 4,742	(35) Whitehall; population, 4,666
REVENUE	**$75,695.48**	**$59,428.61**	**$65,655.11**	**$34,496.03**
General	**52,886.41**	59,428.61	55,662.45	19,262.80
Taxes	52,094.41	58,832.31	38,501.48	17,559.21
Property and poll taxes	*51,220.10*	*58,832.31*	*37,424.36*	*16,709.31*
Other taxes—bank, etc	*874.31*		*1,077.12*	*849.90*
Special assessments			14,708.34	655.59
Interest			731.71	70.00
Licenses and permits	140.00	178.85	22.50	30.00
Fines and penalties			269.07	
Departmental earnings	652.00	412.45	1,429.35	342.90
Cemeteries				2.50
All others		5.00		602.60
Public utilities—commercial	**22,809.07**		**9,992.66**	**15,233.23**
Water	22,809.07		9,992.66	15,233.23
Light				
NON-REVENUE	**$3,500.00**	**$54,000.00**	**$37,353.38**	**$36,208.20**
Municipal indebtedness	**1,000.00**	**54,000.00**	**37,105.48**	**36,208.20**
Temporary loans	1,000.00	34,000.00	36,724.80	
Bonds—general		20,000.00		36,000.00
Bonds—public utilities			310.00	
Premium and accrued interest			70.68	208.20
Transfers and refunds			**247.90**	
Trust and investment transactions	**2,500.00**			
Total receipts	$79,195.48	$113,428.61	$103,008.49	$70,704.23
Balance on hand at beginning	8,918.02	3,226.21	21,328.29	8,763.02
Grand total	**$88,113.50**	**$116,654.82**	**$124,336.78**	**$79,467.25**

PAYMENTS	(31) Saranac Lake; population, 4,918	(32) No. Tarrytown; population, 4,877	(33) Lyons; population, 4,742	(35) Whitehall; population, 4,666
COST OF GOVERNMENT	**$43,450.93**	**$52,258.16**	**$31,035.53**	**$19,574.30**
General	**33,927.59**	**44,889.32**	**26,127.23**	**16,623.30**
General government	3,181.92	4,226.52	4,028.01	1,111.00
Protection of persons and property	7,813.29	17,309.64	8,663.93	3,601.44
Conservation of health	2,893.44	4,109.20	252.37	791.69
Sanitation and promotion of cleanliness	5,963.52	3,480.29	2,288.86	1,616.35
Highways	13,325.42	14,508.55	9,897.80	7,883.36
Education	500.00			300.00
Recreation	250.00		929.30	799.62
Cemeteries				100.00
Public utilities—non-commercial				
All others		1,255.12	66.96	419.84
Interest	**9,523.34**	**7,368.84**	**4,908.30**	**2,951.00**
Temporary loans		265.34	722.30	
Bonds—general	9,523.34	7,103.50	4,186.00	2,951.00
Public utilities—commercial	**21,262.05**		**12,120.66**	**11,723.72**
Water	21,262.05		12,120.66	11,723.72
Maintenance	*14,447.05*		*5,430.66*	*9,818.72*
Interest	*6,815.00*		*6,690.00*	*1,905.00*
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements		**483.66**	**35,922.68**	**28,192.43**
Municipal indebtedness	**14,233.34**	**56,000.00**	**18,375.97**	**2,000.00**
Temporary loans		28,000.00	18,375.97	
Bonds—general	10,433.34	28,000.00		2,000.00
Bonds—public utilities	3,800.00			
Transfers and refunds		**240.45**	**723.92**	**7.85**
Trust and investment transactions				
Total payments	$78,946.32	$108,982.27	$98,178.76	$61,498.30
Balance at close of year	9,167.18	7,672.55	26,158.02	17,968.95
Grand total	**$88,113.50**	**$116,654.82**	**$124,336.78**	**$79,467.25**

RECEIPTS	(37) Wellsville; population, 4,595	(38) Owego; population, 4,570	(40) Patchogue; population, 4,506	(41) Saugerties; population, 4,490
REVENUE	**$79,501.91**	**$35,995.28**	**$36,488.89**	**$34,494.02**
General	**40,897.25**	**35,995.28**	**36,488.89**	**20,593.23**
Taxes	32,129.57	31,557.00	33,905.91	20,313.88
Property and poll taxes	*29,561.10*	*29,855.36*	*32,823.25*	*18,584.15*
Other taxes—bank, etc	*2,568.47*	*1,701.64*	*1,082.66*	*1,729.73*
Special assessments	5,006.61	60.00	.....	.....
Interest	2,553.87	.....	142.78	.....
Licenses and permits	678.46	70.57	250.50	135.00
Fines and penalties	251.65	136.00	.....	.....
Departmental earnings	277.09	1,801.80	1,954.70	50.00
Cemeteries	.....	2,369.91	.....	.....
All others	.....	.....	235.00	94.35
Public utilities—commercial	**38,604.66**	.....	.....	**13,900.79**
Water	19,622.86	.....	.....	13,900.79
Light	18,981.80	.....	.....	.....
NON-REVENUE	**$1,499.70**	**$42,534.49**	**$47,394.60**	.....
Municipal indebtedness	**1,499.70**	**18,000.00**	**47,044.60**	.....
Temporary loans	1,499.70	18,000.00	17,500.00	.....
Bonds—general	.....	.....	29,500.00	.....
Bonds—public utilities	.....	.....	.....	.....
Premium and accrued interest	.....	.....	44.60	.....
Transfers and refunds	.....	.....	.....	.....
Trust and investment transactions	.....	**24,534.49**	**350.00**	.....
Total receipts	$81,001.61	$78,529.77	$83,883.49	$34,494.02
Balance on hand at beginning	100,321.61	3,388.55	3,441.11	9,501.89
Grand total	**$181,323.22**	**$81,918.32**	**$87,324.60**	**$43,995.91**

PAYMENTS	(37) Wellsville; population, 4,595	(38) Owego; population, 4,570	(40) Patchogue; population, 4,506	(41) Saugerties; population, 4,490
COST OF GOVERNMENT	**$34,507.52**	**$38,018.97**	**$30,985.92**	**$14,989.58**
General	**30,727.24**	**36,265.81**	**28,927.78**	**12,475.88**
General government	5,836.72	3,116.54	2,171.27	710.65
Protection of persons and property	8,414.80	10,670.19	9,574.28	1,528.98
Conservation of health	768.87	293.19	3,735.32	371.49
Sanitation and promotion of cleanliness	1,015.19	1,017.53	.....	1,570.19
Highways	12,755.77	17,043.38	12,936.21	6,640.40
Education	1,172.50	500.00	.....	.....
Recreation	763.39	133.55	.....	300.00
Cemeteries	.....	3,491.43	.....	200.00
Public utilities—non-commercial	.....	.....	.....	.....
All others	.....	.....	510.70	1,154.17
Interest	**3,780.28**	**1,753.16**	**2,058.14**	**2,513.70**
Temporary loans	6.25	337.66	80.42	.....
Bonds—general	3,774.03	1,415.50	1,977.72	2,513.70
Public utilities—commercial	**29,115.60**	.....	.....	**13,125.98**
Water	16,833.80	.....	.....	13,125.98
Maintenance	*8,778.80*	.....	.....	*11,122.98*
Interest	*8,055.00*	.....	.....	*2,003.00*
Sinking fund contributions	.....	.....	.....	.....
Light	12,281.80	.....	.....	.....
Maintenance	*9,469.30*	.....	.....	.....
Interest	*2,812.50*	.....	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	**85,665.38**	.....	**28,421.70**	.....
Municipal indebtedness	**6,648.54**	**14,500.00**	**21,000.00**	**7,307.50**
Temporary loans	1,500.00	12,000.00	17,500.00	.....
Bonds—general	5,148.54	2,500.00	3,500.00	3,307.50
Bonds—public utilities	.....	.....	.....	4,000.00
Transfers and refunds	.....	**3,000.00**	.....	.....
Trust and investment transactions	.....	**25,195.23**	**350.00**	.....
Total payments	$155,937.04	$80,714.20	$80,757.62	$35,423.06
Balance at close of year	25,386.18	1,204.12	6,566.98	8,572.85
Grand total	**$181,323.22**	**$81,918.32**	**$87,324.60**	**$43,995.91**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(42) Ballston Spa; population, 4,344	(43) Waterford; population, 4,343	(44) Nyack; population, 4,291	(45) Frankfort; population, 4,213
REVENUE	$40,990.47	$18,247.78	$75,143.17	$43,444.72
General	40,554.98	18,247.78	47,425.21	22,119.84
Taxes	39,990.48	17,988.31	44,359.31	17,378.26
Property and poll taxes	*38,091.60*	*17,543.10*	*43,373.21*	*16,258.62*
Other taxes—bank, etc	*1,898.88*	*445.21*	*986.10*	*1,119.64*
Special assessments	405.00	209.47	959.51	2,110.59
Interest			692.63	858.71
Licenses and permits	15.00		286.00	221.00
Fines and penalties			169.00	851.00
Departmental earnings	60.00	50.00	900.60	294.69
Cemeteries				
All others	84.51		58.16	405.59
Public utilities—commercial	435.48		27,717.96	21,324.88
Water	435.48		27,717.96	7,906.25
Light				13,418.63
NON-REVENUE	$22,636.70	$1,000.00	$65,381.52	$17,365.20
Municipal indebtedness	20,336.70	1,000.00	62,843.75	14,235.62
Temporary loans	11,000.00	1,000.00	10,000.00	14,235.62
Bonds—general			50,000.00	
Bonds—public utilities	9,000.00			
Premium and accrued interest	336.70		2,843.75	
Transfers and refunds	2,300.00			49.00
Trust and investment transactions			2,537.77	3,080.58
Total receipts	$63,627.17	$19,247.78	$140,524.69	$60,809.92
Balance on hand at beginning	259.41	1,119.51	15,087.39	17,122.84
Grand total	$64,086.58	$20,367.29	$155,612.08	$77,932.76

PAYMENTS	(42) Ballston Spa; population, 4,344	(43) Waterford; population, 4,343	(44) Nyack; population, 4,291	(45) Frankfort; population, 4,213
COST OF GOVERNMENT	$29,031.36	$12,857.26	$47,504.03	$17,085.03
General	22,906.36	11,840.99	45,251.12	12,409.80
General government	2,525.72	752.83	5,831.94	1,813.09
Protection of persons and property	1,677.93	2,035.64	7,810.13	3,468.43
Conservation of health	682.04		2,898.14	535.23
Sanitation and promotion of cleanliness	8,944.24	3,066.83	4,213.70	178.44
Highways	7,545.90	5,726.36	21,911.47	6,006.11
Education	600.00		1,827.00	400.00
Recreation	294.83		100.00	
Cemeteries		50.00		
Public utilities—non-commercial				
All others	635.70	229.33	658.74	8.50
Interest	6,125.00	1,016.21	2,252.91	4,675.23
Temporary loans	120.00	5.00	49.16	78.81
Bonds—general	6,005.00	1,011.21	2,203.75	4,596.42
Public utilities—commercial	6,479.64		27,587.22	19,435.87
Water	6,479.64		27,587.22	6,387.59
Maintenance	*3,949.64*		*15,268.97*	*4,532.59*
Interest	*2,530.00*		*9,818.25*	*1,855.00*
Sinking fund contributions			*2,500.00*	
Light				13,048.28
Maintenance				*13,048.28*
Interest				
Sinking fund contributions				
Permanent improvements		138.35		11,897.76
Municipal indebtedness	20,000.00	6,021.63	63,000.00	6,735.62
Temporary loans	11,000.00	1,000.00	10,000.00	2,235.62
Bonds—general	500.00	5,021.63	50,500.00	4,500.00
Bonds—public utilities	8,500.00		2,500.00	
Transfers and refunds	2,500.00			40.00
Trust and investment transactions				
Total payments	$58,011.00	$19,017.22	$138,091.25	$55,194.28
Balance at close of year	6,075.58	1,350.07	17,520.83	22,738.48
Grand total	$64,086.58	$20,367.29	$155,612.08	$77,932.76

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(46) Bath; population, 4,173	(50) Dobbs Ferry; population, 4,030	(51) Dansville; population, 4,018	(54) Mount Morris; population, 3,884
REVENUE	**$56,671.12**	**$56,635.28**	**$38,382.56**	**$32,804.81**
General	**44,491.93**	**56,635.28**	**28,035.00**	**26,523.95**
Taxes	23,877.20	56,101.60	23,146.46	25,485.43
Property and poll taxes	*22,937.32*	*55,471.63*	*22,452.97*	*23,913.14*
Other taxes—bank, etc	*939.97*	*629.97*	*693.49*	*1,572.29*
Special assessments	2,965.09	.....	1,005.43	.....
Interest	.....	4.03	94.91	.....
Licenses and permits	262.00	301.25	74.10	32.40
Fines and penalties	556.35	.....	2,210.00	145.88
Departmental earnings	15.00	23.50	251.37	764.75
Cemeteries	.....	.....	.....	.....
All others	16,766.20	204.90	1,252.73	95.49
Public utilities—commercial	**12,229.19**	.....	**10,347.56**	**6,280.86**
Water	.....	.....	10,347.56	6,280.86
Light	12,229.19	.....	.....	.....
NON-REVENUE	**$6,000.63**	**$26,449.89**	**$5,502.19**	**$34,522.16**
Municipal indebtedness	**4,872.02**	**25,000.00**	**5,502.19**	**27,530.42**
Temporary loans	4,872.02	25,000.00	.....	3,350.00
Bonds—general	.....	.....	5,400.00	.....
Bonds—public utilities	.....	.....	.....	24,000.00
Premium and accrued interest	.....	.....	102.19	180.42
Transfers and refunds	**1,128.61**	**1,449.89**	.....	**5,891.74**
Trust and investment transactions	.....	.....	.....	1,100.00
Total receipts	$62,671.75	$83,085.17	$43,884.75	$67,326.97
Balance on hand at beginning	5,154.90	118,916.06	11,022.28	28,443.11
Grand total	**$67,826.65**	**$202,001.23**	**$54,907.03**	**$95,770.08**

PAYMENTS	(46) Bath; population, 4,173	(50) Dobbs Ferry; population, 4,030	(51) Dansville; population, 4,018	(54) Mount Morris; population, 3,884
COST OF GOVERNMENT	**$24,990.36**	**$65,432.82**	**$21,274.21**	**$19,219.86**
General	22,348.52	55,447.82	16,562.00	15,576.43
General government	1,876.33	6,966.63	1,909.70	1,677.15
Protection of persons and property	7,225.03	21,245.51	939.54	4,766.93
Conservation of health	740.02	2,078.46	994.70	547.92
Sanitation and promotion of cleanliness	.....	4,715.46	903.02	.....
Highways	11,912.34	18,247.95	10,569.39	7,993.09
Education	.....	275.00	.....	.....
Recreation	300.00	.....	325.10	510.00
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	294.80	1,918.81	920.55	81.34
Interest	**2,641.84**	**9,985.00**	**4,712.21**	**3,643.43**
Temporary loans	14.34	275.00	45.71	32.43
Bonds—general	2,627.50	9,710.00	4,666.50	3,611.00
Public utilities—commercial	**15,850.19**	.....	**5,366.48**	**13,768.84**
Water	.....	.....	5,366.48	13,768.84
Maintenance	.....	.....	.....	*4,122.34*
Interest	.....	.....	.....	*9,646.50*
Sinking fund contributions	.....	.....	.....	.....
Light	15,850.19	.....	.....	.....
Maintenance	*13,550.19*	.....	.....	.....
Interest	*2,300.00*	.....	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	**3,623.59**	**104,565.40**	**6,655.54**	**41,210.55**
Municipal indebtedness	**5,200.00**	**30,500.00**	**11,041.58**	**9,350.00**
Temporary loans	3,200.00	25,000.00	1,071.58	2,350.00
Bonds—general	2,000.00	5,500.00	6,470.00	2,000.00
Bonds—public utilities	.....	.....	3,500.00	5,000.00
Transfers and refunds	**1,128.61**	**132.18**	.....	**2,313.17**
Trust and investment transactions	.....	.....	.....	.....
Total payments	$50,792.75	$200,630.40	$44,337.81	$85,862.42
Balance at close of year	17,033.90	1,370.83	10,569.22	9,907.66
Grand total	**$67,826.65**	**$202,001.23**	**$54,907.03**	**$95,770.08**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(56) Canastota; population, 3,849	(57) East Syracuse; population, 3,839	(58) Scotia; population, 3,790	(59) Wappingers Falls; population, 3,742
REVENUE	**$48,585.53**	**$39,004.69**	**$45,942.12**	**$26,915.33**
General	**41,720.72**	**29,773.02**	**35,392.16**	**25,829.48**
Taxes	28,184.64	26,862.43	27,868.25	24,403.75
Property and poll taxes	*27,244.21*	*26,739.75*	*27,588.27*	*24,152.65*
Other taxes—bank, etc	*940.43*	*122.68*	*279.98*	*251.10*
Special assessments	5,207.02	2,398.86	4,584.56	.....
Interest	1,296.96	106.75	1,495.38	975.18
Licenses and permits	15.00	180.00	98.00	163.00
Fines and penalties	559.61	.....	.....	178.00
Departmental earnings	1,276.63	224.98	345.97	109.55
Cemeteries	.....	.....	.....	.....
All others	5,180.86	.....	.....	.....
Public utilities—commercial	**6,864.81**	**9,231.67**	**10,549.96**	**1,085.85**
Water	6,864.81	9,231.67	10,549.96	1,085.85
Light	.....	.....	.....	.....
NON-REVENUE	**$4,000.00**	**$4,100.00**	**$20,365.87**	**$400.00**
Municipal indebtedness	**4,000.00**	**2,800.00**	**18,178.00**	**400.00**
Temporary loans	4,000.00	2,800.00	5,000.00	.....
Bonds—general	.....	.....	8,000.00	.....
Bonds—public utilities	.....	.....	5,100.00	.....
Premium and accrued interest	.....	.....	78.00	400.00
Transfers and refunds	.....	**1,300.00**	.....	.....
Trust and investment transactions	.....	.....	**2,187.87**	.....
Total receipts	$52,585.53	$43,104.69	$65,307.99	$27,315.33
Balance on hand at beginning	16,548.05	3,108.40	2,099.54	43,353.45
Grand total	**$69,133.58**	**$46,213.09**	**$67,407.53**	**$70,668.78**

PAYMENTS	(56) Canastota; population, 3,849	(57) East Syracuse; population, 3,839	(58) Scotia; population, 3,790	(59) Wappingers Falls; population, 3,742
COST OF GOVERNMENT	**$24,261.03**	**$12,437.91**	**$20,827.40**	**$20,776.28**
General	**19,150.78**	**9,736.41**	**14,507.98**	**15,426.28**
General government	3,540.56	2,059.84	5,358.92	1,952.04
Protection of persons and property	4,384.37	.....	1,747.39	4,354.16
Conservation of health	520.65	995.64	957.18	1,224.85
Sanitation and promotion of cleanliness	.....	4,471.08	1,171.86	.....
Highways	10,705.20	2,182.85	5,272.63	7,473.40
Education	.....	.....	.....	.....
Recreation	.....	.....	.....	421.83
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	.....	27.00	.....	.....
Interest	**5,110.25**	**2,701.50**	**6,319.42**	**5,350.00**
Temporary loans	.....	23.00	41.67	.....
Bonds—general	5,110.25	2,678.50	6,277.75	5,350.00
Public utilities—commercial	**4,546.12**	**8,114.32**	**11,637.26**	**3,700.00**
Water	4,546.12	8,114.32	11,637.26	3,700.00
Maintenance	*2,608.12*	*4,098.69*	*5,839.43*	.....
Interest	*1,938.00*	*4,015.63*	*5,797.83*	*3,700.00*
Sinking fund contributions	.....	.....	.....	.....
Light	.....	.....	.....	.....
Maintenance	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Sinking fund contributions	.....	1,687.87	.....	.....
Permanent improvements	**1,580.37**	**16,358.89**	**7,247.74**	**35,364.46**
Municipal indebtedness	**12,000.00**	**7,800.00**	**22,487.87**	**4,000.00**
Temporary loans	4,000.00	2,800.00	5,000.00	.....
Bonds—general	5,000.00	4,000.00	10,700.00	3,000.00
Bonds—public utilities	3,000.00	1,000.00	5,100.00	1,000.00
Transfers and refunds	.....	**1,300.00**	**1.50**	.....
Trust and investment transactions	.....	.....	**2,000.00**	.....
Total payments	$42,387.52	$46,011.12	$64,201.77	$62,840.74
Balance at close of year	26,746.06	201.97	3,205.76	7,828.04
Grand total	**$69,133.58**	**$46,213.09**	**$67,407.53**	**$70,668.78**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(60) Greenport; population, 3,735	(62) Walton; population, 3,606	(63) Fairport; population, 3,556	(64) Goshen; population, 3,511
REVENUE	**$44,224.72**	**$18,452.47**	**$52,007.45**	**$43,028.06**
General	**20,571.95**	**18,452.47**	**26,322.38**	**33,857.43**
Taxes	18,774.07	17,496.43	19,139.24	31,522.27
Property and poll taxes	*18,078.67*	*16,741.71*	*19,002.40*	*30,350.62*
Other taxes—bank, etc	*695.40*	*704.72*	*136.84*	*1,171.65*
Special assessments			6,699.80	
Interest			229.84	194.21
Licenses and permits	72.50	22.00	74.00	733.50
Fines and penalties	205.00	17.00	145.00	94.00
Departmental earnings	967.22	917.04	34.50	
Cemeteries				
All others	553.16			1,313.45
Public utilities—commercial	**23,652.77**		**25,685.07**	**9,170.63**
Water	7,724.92		6,536.15	9,170.63
Light	15,927.85		19,148.92	
NON-REVENUE	**$3,700.00**	**$6,961.47**	**2,900.00**	**$13,569.40**
Municipal indebtedness	**3,700.00**	**6,961.47**	**2,900.00**	**12,100.00**
Temporary loans	3,700.00	6,961.47	2,900.00	12,100.00
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				1,469.40
Trust and investment transactions				
Total receipts	$47,924.72	$25,413.94	$54,907.45	$56,597.46
Balance on hand at beginning	2,967.36	160.93	20,964.06	19,018.54
Grand total	**$50,892.08**	**$25,574.87**	**$75,871.51**	**$75,616.00**

PAYMENTS	(60) Greenport; population, 3,735	(62) Walton; population, 3,606	(63) Fairport; population, 3,556	(64) Goshen; population, 3,511
COST OF GOVERNMENT	**$15,564.63**	**$16,675.69**	**$12,586.41**	**$27,916.29**
General	**15,527.53**	**14,564.39**	**10,675.99**	**23,403.79**
General government	941.32	3,486.60	2,058.77	5,911.81
Protection of persons and property	6,136.65	1,606.45	2,232.08	5,338.50
Conservation of health	613.20	1,055.51	564.22	1,533.13
Sanitation and promotion of cleanliness			391.10	770.00
Highways	7,486.36	8,415.83	4,075.03	9,375.35
Education	350.00			400.00
Recreation			999.98	
Cemeteries				
Public utilities—non-commercial				
All others			354.81	75.00
Interest	**37.10**	**2,111.30**	**1,910.42**	**4,512.50**
Temporary loans	37.10	151.91	77.09	12.50
Bonds—general		1,959.39	1,833.33	4,500.00
Public utilities—commercial	**25,471.30**		**23,446.63**	**5,097.32**
Water	9,665.38		5,452.43	5,097.32
Maintenance	*9,417.38*		*3,732.43*	*3,493.57*
Interest	*248.00*		*1,720.00*	*1,603.75*
Sinking fund contributions				
Light	15,805.92		17,994.20	
Maintenance	*14,718.17*		*17,688.20*	
Interest	*1,087.75*		*306.00*	
Sinking fund contributions				
Permanent improvements	**1,329.14**		**9,401.60**	**15,100.00**
Municipal indebtedness	**7,000.00**	**8,497.08**	**9,333.33**	**4,500.00**
Temporary loans	3,000.00	6,997.08	7,000.00	2,000.00
Bonds—general		1,500.00	1,333.33	
Bonds—public utilities	4,000.00		1,000.00	2,500.00
Transfers and refunds				**1,469.40**
Trust and investment transactions				**5,350.00**
Total payments	$49,365.07	$25,172.77	$54,767.97	$59,433.01
Balance at close of year	1,527.01	402.10	21,103.54	16,182.99
Grand total	**$50,892.78**	**$25,574.87**	**$75,871.51**	**$75,616.00**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(65) East Rochester; population, 3,471	(66) East Aurora; population, 3,445	(67) Warsaw; population, 3,424	(68) Brockport; population, 3,368
REVENUE	**$46,717.11**	**$50,048.59**	**$40,787.65**	**$79,006.16**
General	**34,213.04**	**38,104.80**	**30,532.30**	**56,427.23**
Taxes	25,944.73	30,974.87	29,022.36	52,422.81
Property and poll taxes	*25,156.85*	*29,811.03*	*27,990.32*	*49,699.32*
Other taxes—bank, etc	*787.88*	*1,163.84*	*1,032.04*	*2,723.49*
Special assessments	7,865.51	6,686.83	.....	1,898.93
Interest	256.80	12.10	220.04	853.10
Licenses and permits	52.00	313.00	88.00	141.00
Fines and penalties	94.00	61.95	49.45	.....
Departmental earnings	.....	56.05	857.05	769.90
Cemeteries	.....	.....	.....	.....
All others	.....	.....	295.40	341.49
Public utilities—commercial	**12,504.07**	**11,943.79**	**10,255.35**	**22,578.93**
Water	12,504.07	11,943.79	10,255.35	22,578.93
Light	.....	.....	.....	.....
NON-REVENUE	**$50,704.26**	**$69,334.43**	**$5,435.44**	**$10,000.00**
Municipal indebtedness	**50,704.26**	**69,334.43**	**3,382.11**	**1,000.00**
Temporary loans	.....	26,984.00	2,676.44	1,000.00
Bonds—general	49,873.66	42,100.00	.....	.....
Bonds—public utilities	.....	.....	.....	.....
Premium and accrued interest	830.60	250.43	705.67	.....
Transfers and refunds	.....	.....	.....	.....
Trust and investment transactions	.....	.....	**2,053.33**	**9,000.00**
Total receipts	$97,421.37	$119 383 02	$46,223.09	$89,006.16
Balance on hand at beginning	9,742.68	1,539.32	6,977.97	43,378.78
Grand total	**$107,164.05**	**$120,922.34**	**$53,201.06**	**$132,384.94**

PAYMENTS	(65) East Rochester; population, 3,471	(66) East Aurora; population, 3,445	(67) Warsaw; population, 3,424	(68) Brockport; population, 3,368
COST OF GOVERNMENT	**$20,400.33**	**$18,596.29**	**$30,313.41**	**$37,954.21**
General	**16,996.61**	**12,230.60**	**29,133.41**	**34,803.71**
General government	2,395.28	1,142.23	3,328.73	3,193.37
Protection of persons and property	1,177.30	1,261.79	6,926.91	9,359.86
Conservation of health	489.16	579.95	453.78	558.50
Sanitation and promotion of cleanliness	2,469.11	1,948.98	.....	1,235.36
Highways	3,791.11	7,145.52	17,827.90	19,981.02
Education	6,674.65	.....	.....	.....
Recreation	.....	152.13	500.00	35.00
Cemeteries	.....	.....	96.09	440.60
Public utilities—non-commercial	.....	.....	.....	.....
All others	.....	.....	.....	.....
Interest	**3,403.72**	**6,365.69**	**1,180.00**	**3,150.50**
Temporary loans	.....	.....	100.00	98.75
Bonds—general	3,403.72	6,365.69	1,080.00	3,051.75
Public utilities—commercial	**10,962.50**	**9,565.91**	**2,794.05**	**35,406.88**
Water	10,962.50	9,565.91	2,794.05	35,406.88
Maintenance	*7,354.50*	*6,652.91*	*1,606.05*	*13,534.38*
Interest	*3,608.00*	*2,913.00*	*1,188.00*	*12,872.50*
Sinking fund contributions	.....	.....	.....	*9,000.00*
Light	.....	.....	.....	.....
Maintenance	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	**47,526.99**	**30,011.23**	.....	**24,760.28**
Municipal indebtedness	**9,260.00**	**53,215.00**	**11,000.00**	**6,975.00**
Temporary loans	.....	37,450.00	2,000.00	1,975.00
Bonds—general	5,160.00	12,765.00	3,000.00	3,000.00
Bonds—public utilities	4,100.00	3,000.00	6,000.00	2,000.00
Transfers and refunds	.....	.....	.....	.....
Trust and investment transactions	.....	.....	.....	.....
Total payments	$88,149.82	$111,388.43	$41,107.46	$105,096 37
Balance at close of year	19,014.23	9,533.91	9,093.60	27,288.57
Grand total	**$107,164.05**	**$120,922.34**	**$53,201.06**	**$132,384.94**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(69) Dolgeville; population, 3,326	(70) Westfield; population, 3,319	(71) Sag Harbor; population, 3,245	(72) Lowville; population, 3,244
REVENUE	**$31,527.40**	**$51,238.25**	**$17,623.14**	**$32,424.16**
General	**22,504.95**	**29,299.48**	**17,623.14**	**24,353.07**
Taxes	21,516.18	27,640.16	13,926.87	22,935.67
Property and poll taxes	*20,933.06*	*26,448.62*	*13,725.72*	*21,701.23*
Other taxes—bank, etc	*583.12*	*1,191.54*	*201.15*	*1,234.44*
Special assessments	294.79	1,067.07	.....	1,192.65
Interest	532.56	.....	90.08	.....
Licenses and permits	6.00	552.00	5.00	30.00
Fines and penalties	16.00	.....	3.00	56.00
Departmental earnings	139.42	20.25	268.45	138.75
Cemeteries	.....	.....	.....	.....
All others	.....	20.00	3,329.74	.....
Public utilities—commercial	**9,022.45**	**21,938.77**	.....	**8,071.09**
Water	9,022.45	11,746.43	.....	8,071.09
Light	.....	10,192.34	.....	.....
NON-REVENUE	**$44,619.60**	**$5,210.91**	**$20.40**	.....
Municipal indebtedness	**26,631.82**	**5,210.91**	.....	.....
Temporary loans	4,080.03	2,205.78	.....	.....
Bonds—general	22,000.00	3,000.00	.....	.....
Bonds—public utilities	.....	.....	.....	.....
Premium and accrued interest	551.79	5.13	.....	.....
Transfers and refunds	**12,943.43**	.....	**20.40**	.....
Trust and investment transactions	**15,044.35**	.....	.....	.....
Total receipts	$91,147.00	$56,449.16	$17,643.54	$32,424.16
Balance on hand at beginning	3,803.91	1,025.05	6,819.50	3,386.31
Grand total	**$94,950.91**	**$57,474.21**	**$24,463.04**	**$35,810.47**

PAYMENTS	(69) Dolgeville; population, 3,326	(70) Westfield; population, 3,319	(71) Sag Harbor; population, 3,245	(72) Lowville; population, 3,244
COST OF GOVERNMENT	**$16,355.01**	**$21,224.29**	**$17,499.42**	**$12,823.19**
General	**13,816.01**	**17,067.29**	**17,479.62**	**12,238.89**
General government	1,287.72	1,483.57	1,607.95	734.01
Protection of persons and property	3,055.05	2,589.81	5,202.73	642.64
Conservation of health	771.89	309.55	1,526.41	247.93
Sanitation and promotion of cleanliness	615.48	910.73	1,056.88	467.95
Highways	7,093.77	10,849.32	5,362.11	9,597.04
Education	.....	.....	2,697.94	.....
Recreation	700.51	50.00	.....	500.00
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	291.59	814.31	25.00	49.32
Interest	**2,539.00**	**4,217.00**	.....	**584.30**
Temporary loans	23.00	.....	.....	44.30
Bonds—general	2,516.00	4,217.00	.....	540.00
Public utilities—commercial	**6,586.26**	**18,904.80**	.....	**4,125.55**
Water	6,586.26	5,656.82	.....	4,125.55
Maintenance	*1,953.47*	*4,209.26*	.....	*2,480.55*
Interest	*1,667.56*	*1,447.56*	.....	*1,645.00*
Sinking fund contributions	*2,965.29*	.....	.....	.....
Light	.....	13,247.98	.....	.....
Maintenance	.....	*13,247.98*	.....	.....
Interest	.....	.....	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	**21,958.69**	.....	.....	**2,912.87**
Municipal indebtedness	**21,100.00**	**11,600.00**	.....	**7,800.00**
Temporary loans	2,000.00	.....	.....	2,300.00
Bonds—general	3,100.00	5,000.00	.....	1,000.00
Bonds—public utilities	16,000.00	6,600.00	.....	4,500.00
Transfers and refunds	**4,473.18**	.....	**20.40**	.....
Trust and investment transactions	**16,080.03**	.....	.....	.....
Total payments	$86,553.17	$51,729.09	$17,499.42	$27,661.61
Balance at close of year	8,397.74	5,745.12	6,963.62	8,148.86
Grand total	**$94,950.91**	**$57,474.21**	**$24,463.04**	**$35,810.47**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(73) Baldwinsville; population, 3,220	(74) Silver Creek; population, 3,220	(75) Elmira Heights; population, 3,154	(76) Babylon; population, 3,100
REVENUE	**$27,638.21**	**$42,751.55**	**$12,507.91**	**$38,543.20**
General	**17,071.12**	**26,498.59**	**12,507.91**	**38,543.20**
Taxes	16,161.36	18,862.52	11,619.23	33,711.28
Property and poll taxes	*15,546.78*	*18,007.35*	*11,546.64*	*32,420.80*
Other taxes—bank, etc	*614.58*	*855.17*	*72.59*	*1,290.48*
Special assessments	448.56	7,007.04	33.10	93.11
Interest		340.00		
Licenses and permits	15.00	37.90	197.25	95.00
Fines and penalties			22.25	8.00
Departmental earnings	386.20	251.13	635.08	4,635.81
Cemeteries				
All others	60.00			
Public utilities—commercial	**10,567.09**	**16,252.96**		
Water	10,567.09	16,252.96		
Light				
NON-REVENUE	**$6,499.80**	**$58,175.35**		**$958.64**
Municipal indebtedness	**999.80**	**58,175.35**		
Temporary loans	999.80	34,300.00		
Bonds—general		23,777.35		
Bonds—public utilities				
Premium and accrued interest		98.00		
Transfers and refunds				**958.64**
Trust and investment transactions	**5,500.00**			
Total receipts	$34,138.01	$100,926.90	$12,506.91	$39,501.84
Balance on hand at beginning	7,711.88	22,531.62	1,265.83	3,189.26
Grand total	**$41,849.89**	**$123,458.52**	**$13,772.74**	**$42,691.10**

PAYMENTS	(73) Baldwinsville; population, 3,220	(74) Silver Creek; population, 3,220	(75) Elmira Heights; population, 3,154	(76) Babylon; population, 3,100
COST OF GOVERNMENT	**$14,722.68**	**$14,158.98**	**$10,387.06**	**$32,601.41**
General	**14,430.18**	**12,890.42**	**10,197.06**	**31,225.91**
General government	1,846.00	2,112.19	2,519.40	2,012.82
Protection of persons and property	3,121.60	1,293.51	3,461.70	6,008.02
Conservation of health	786.03	389.20	544.71	1,579.08
Sanitation and promotion of cleanliness				885.88
Highways	7,353.41	8,256.12	3,330.75	11,103.62
Education				82.99
Recreation	25.00	819.13	250.00	
Cemeteries				
Public utilities—non-commercial				
All others	1,298.14	20.27	90.50	9,553.50
Interest	**292.50**	**1,268.56**	**190.00**	**1,375.50**
Temporary loans	5.00	589.81		144.00
Bonds—general	287.50	678.75	190.00	1,231.50
Public utilities—commercial	**13,594.54**	**6,749.69**		
Water	13,594.54	6,749.69		
Maintenance	*6,129.54*	*3,924.35*		
Interest	*1,965.00*	*1,270.31*		
Sinking fund contributions	*5,500.00*	*1,555.03*		
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements	**1,618.75**	**46,571.22**		
Municipal indebtedness	**2,500.00**	**31,100.00**	**1,000.00**	**7,500.00**
Temporary loans	1,000.00	19,000.00		3,000.00
Bonds—general	1,500.00	2,100.00	1,000.00	4,500.00
Bonds—public utilities		10,000.00		
Transfers and refunds			**222.38**	
Trust and investment transactions				
Total payments	$32,435.97	$98,579.89	$11,609.44	$40,101.41
Balance at close of year	9,413.92	24,878.63	2,163.30	2,589.69
Grand total	**$41,849.89**	**$123,458.52**	**$13,772.74**	**$42,691.10**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(77) Southampton; population, 3,092	(78) Ellenville; population, 3,073	(79) Lynbrook; population, 3,055	(80) Waterloo; population, 3,047
REVENUE	**$55,524.82**	**$24,745.43**	**$18,145.03**	**$43,005.85**
General	**55,524.82**	**16,904.57**	**18,145.03**	**43,005.85**
Taxes	49,441.92	16,373.52	17,274.11	33,964.88
Property and poll taxes	*48,328.79*	*15,049.32*	*16,709.38*	*33,517.68*
Other taxes—bank, etc	*1,113.13*	*1,324.20*	*564.73*	*447.20*
Special assessments	2,249.28			6,520.45
Interest	14.00		535.92	123.06
Licenses and permits	90.75	9.00	335.00	17.00
Fines and penalties	181.45	235.65		326.02
Departmental earnings	3,547.42	286.40		
Cemeteries				1,605.24
All others				449.20
Public utilities—commercial		7,840.86		
Water		7,840.86		
Light				
NON-REVENUE	**$16,130.26**	**$6,000.00**	**$3,070.00**	**$45,898.19**
Municipal indebtedness	**16,130.26**	**6,000.00**		**45,363.69**
Temporary loans	4,500.00	6,000.00		
Bonds—general	11,000.00			44,000.00
Bonds—public utilities				
Premium and accrued interest	630.26			1,363.69
Transfers and refunds			**3,070.00**	**2.00**
Trust and investment transactions				**532.50**
Total receipts	$71,655.08	$30,745.43	$21,215.03	$88,904.04
Balance on hand at beginning	17,625.47	4,754.06	1,782.30	24,287.35
Grand total	**$89,280.55**	**$35,499.49**	**$22,997.33**	**$113,191.39**

PAYMENTS	(77) Southampton; population, 3,092	(78) Ellenville; population, 3,073	(79) Lynbrook; population, 3,055	(80) Waterloo; population, 3,047
COST OF GOVERNMENT	**$57,055.38**	**$12,643.90**	**$18,306.99**	**$30,733.02**
General	**54,855.38**	**11,497.50**	**18,306.99**	**21,741.90**
General government	5,060.23	1,596.35	2,166.61	1,754.28
Protection of persons and property	8,363.15	2,086.95	5,795.13	5,885.70
Conservation of health	4,300.00	531.50	536.20	810.35
Sanitation and promotion of cleanliness				274.83
Highways	34,026.09	6,997.50	9,409.05	10,185.86
Education	1,400.00		400.00	
Recreation		83.16		638.43
Cemeteries				1,942.45
Public utilities—non-commercial				
All others	1,705.91	202.04		250.00
Interest	**2,200.00**	**1,146.40**		**8,991.12**
Temporary loans		53.33		
Bonds—general	2,200.00	1,093.07		8,991.12
Public utilities—commercial		**4,999.18**		
Water		4,999.18		
Maintenance		*3,669.28*		
Interest		*1,329.90*		
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements	**25,344.21**	**4,872.06**		**46,379.69**
Municipal indebtedness	**6,000.00**	**9,500.00**		**7,333.33**
Temporary loans		6,000.00		
Bonds—general	6,000.00	1,500.00		7,333.33
Bonds—public utilities		2,000.00		
Transfers and refunds			**3,175.00**	
Trust and investment transactions				
Total payments	$88,399.59	$32,015.14	$21,481.99	$84,446.04
Balance at close of year	880.96	3,484.35	1,515.34	28,745.35
Grand total	**$89,280.55**	**$35,499.49**	**$22,991.33**	**$113,191.39**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(81) Fort Plain; population, 2,923	(82) Mt. Kisco; population, 2,902	(83) Homer; population, 2,871	(84) Spring Valley; population, 2,804
REVENUE	**$27,343.35**	**$56,498.17**	**$15,519.67**	**$15,270.67**
General	**18,336.69**	**45,452.57**	**12,148.68**	**15,270.67**
Taxes	17,831.78	42,412.18	11,902.33	14,526.77
Property and poll taxes	*16,474.52*	*40,938.48*	*11,338.25*	*14,183.72*
Other taxes—bank, etc	*1,357.26*	*1,473.70*	*564.08*	*343.05*
Special assessments	.....	592.33	48.35	351.28
Interest	.....	1,122.69	.....	157.37
Licenses and permits	101.00	828.00	19.50	105.25
Fines and penalties	**10.00**	422.37	.....	15.00
Departmental earnings	333.31	75.00	178.50	115.00
Cemeteries	.....	.....	.....	.....
All others	60.60	.....	.....	.....
Public utilities—commercial	**9,006.66**	**11,045.60**	**3,370.99**	.....
Water	9,006.66	11,045.60	3,370.99	.....
Light	.....	.....	.....	.....
NON-REVENUE	**$8,000.00**	**$46,686.60**	.....	**$3,000.00**
Municipal indebtedness	5,000.00	46,536.60	.....	**3,000.00**
Temporary loans	**5,000.00**	26,200.00	.....	3,000.00
Bonds—general	.....	19,500.00	.....	.....
Bonds—public utilities	.....	.....	.....	.....
Premium and accrued interest	.....	836.60	.....	.....
Transfers and refunds	**3,000.00**	.....	.....	.....
Trust and investment transactions	.....	**150.00**	.....	.....
Total receipts	$35,343.35	$103,184.77	$15,519.67	$18,270.67
Balance on hand at beginning	5,174.88	11,440.90	2,534.71	1,949.36
Grand total	**$40,518.23**	**$114,625.67**	**$18,054.38**	**$20,220.03**

PAYMENTS	(81) Fort Plain; population, 2,923	(82) Mt. Kisco; population, 2,902	(83) Homer; population, 2,871	(84) Spring Valley; population, 2,804
COST OF GOVERNMENT	**$16,777.03**	**$42,894.79**	**$9,841.27**	**$12,591.64**
General	**15,802.19**	**32,383.72**	**9,210.80**	**12,001.44**
General government	1,377.72	4,387.14	523.17	1,334.28
Protection of persons and property	3,198.88	5,747.87	1,751.78	2,191.23
Conservation of health	.....	2,562.53	480.24	484.98
Sanitation and promotion of cleanliness	7,332.59	7,897.93	305.27	.....
Highways	3,042.34	8,474.14	5,906.49	7,990.95
Education	300.00	1,200.00	.....	.....
Recreation	490.66	.....	122.30	.....
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	60.00	2,114.11	121.55	.....
Interest	**974.84**	**10,421.07**	**630.47**	**590.20**
Temporary loans	39.84	1,189.52	80.47	81.92
Bonds—general	935.00	9,231.55	550.00	508.28
Public utilities—commercial	**6,195.42**	**5,752.88**	**2,892.66**	.....
Water	6,195.42	5,752.88	2,892.66	.....
Maintenance	*3,770.42*	*4,278.48*	*2,892.66*	.....
Interest	*2,425.00*	*1,474.40*	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Light	.....	.....	.....	.....
Maintenance	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	.....	**21,273.53**	.....	**420.00**
Municipal indebtedness	**7,300.00**	**31,180.55**	**2,465.81**	**6,332.80**
Temporary loans	2,300.00	22,500.00	1,465.81	3,500.00
Bonds—general	1,000.00	6,330.55	1,000.00	2,832.80
Bonds—public utilities	4,000.00	2,350.00	.....	.....
Transfers and refunds	**4,000.00**	.....	.....	.....
Trust and investment transactions	.....	.....	.....	.....
Total payments	$34,272.45	$101,011.75	$15,199.74	$19,344.44
Balance at close of year	6,245.78	13,613.92	2,854.64	875.59
Grand total	**$40,518.23**	**$114,625.67**	**$18,054.38**	**$20,220.03**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(85) Suffern; population, 2,781	(86) Amityville; population, 2,780	(88) Ticonderoga; population, 2,754	(89) Tuckahoe; population, 2,753
REVENUE	**$34,251.54**	**$28,879.53**	**$39,027.36**	**$39,389.49**
General	**28,371.29**	**28,879.53**	**29,109.86**	**39,389.49**
Taxes	21,294.97	26,515.76	27,622.21	31,300.05
Property and poll taxes	*20,667.22*	*25,801.88*	*27,138.13*	*31,189.35*
Other taxes—bank, etc	*627.75*	*713.88*	*484.08*	*110.70*
Special assessments	5,607.13	1,409.83	1,204.09	.....
Interest	657.94	448.94	.....	1,496.52
Licenses and permits	276.00	.....	115.66	276.25
Fines and penalties	122.55	5.00	.....	43.00
Departmental earnings	412.70	.....	167.90	2,273.67
Cemeteries	.....	.....	.....	.....
All others	.....	400.00	.....	4,000.00
Public utilities—commercial	**5,880.25**	.....	**9,917.50**	.....
Water	5,880.25	.....	9,917.50	.....
Light	.....	.....	.....	.....
NON-REVENUE	**$8,683.33**	**$2,455.12**	.....	**$40,178.39**
Municipal indebtedness	**8,683.33**	**1,999.80**	.....	**40,178.39**
Temporary loans	8,683.33	1,999.80	.....	17,500.00
Bonds—general	.....	.....	.....	22,500.00
Bonds—public utilities	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	178.39
Transfers and refunds	.....	**455.32**	.....	.....
Trust and investment transactions	.....	.....	.....	.....
Total receipts	$42,934.87	$31,334.65	$39,027.36	$79,567.88
Balance on hand at beginning	1,792.48	2,045.09	22,226.35	2,514.09
Grand total	**$44,727.35**	**$33,379.74**	**$61,253.71**	**$82,081.97**

PAYMENTS	(85) Suffern; population, 2,781	(86) Amityville; population, 2,780	(88) Ticonderoga; population, 2,754	(89) Tuckahoe; population, 2,753
COST OF GOVERNMENT	**$14,452.59**	**$19,589.32**	**$26,474.39**	**$39,529.59**
General	**13,874.22**	**19,387.82**	**26,474.39**	**24,537.17**
General government	2,160.76	1,513.94	1,670.83	4,704.14
Protection of persons and property	3,638.06	7,601.71	5,227.50	6,987.64
Conservation of health	768.22	34.50	304.39	730.45
Sanitation and promotion of cleanliness	1,446.00	433.50	3,419.82	2,503.76
Highways	5,861.18	9,804.17	14,601.85	9,589.18
Education	.....	.....	.....	.....
Recreation	.....	.....	.....	.....
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	.....	.....	1,250.00	22.00
Interest	**578.37**	**201.50**	.....	**14,992.42**
Temporary loans	578.37	63.50	.....	337.79
Bonds—general	.....	138.00	.....	14,654.63
Public utilities—commercial	**6,513.65**	.....	**8,419.94**	.....
Water	6,513.65	.....	8,419.94	.....
Maintenance	*5,768.65*	.....	*6,939.94*	.....
Interest	*745.00*	.....	*1,480.00*	.....
Sinking fund contributions	.....	.....	.....	.....
Light	.....	.....	.....	.....
Maintenance	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	**14,323.04**	**4,245.26**	.....	**21,685.47**
Municipal indebtedness	**4,800.00**	**4,009.00**	.....	**13,189.00**
Temporary loans	3,300.00	2,000.00	.....	9,500.00
Bonds—general	.....	2,000.00	.....	3,689.00
Bonds—public utilities	1,500.00	.....	.....	.....
Transfers and refunds	.....	.....	.....	.....
Trust and investment transactions	.....	.....	.....	.....
Total payments	$40,089.28	$27,834.58	$34,894.33	$74,404.06
Balance at close of year	4,638.07	5,545.16	26,359.38	7,677.91
Grand total	**$44,727.35**	**$33,379.74**	**$61,253.71**	**$82,081.97**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(90) Hamburg; population, 2,744	(91) Scarsdale; population, 2,717	(92) St. Johnsville; population, 2,705	(93) Clyde; population, 2,699
REVENUE	**$25,035.55**	**$142,305.48**	**$29,639.34**	**$13,581.04**
General	**25,035.55**	**142,305.48**	**22,174.77**	**13,581.04**
Taxes	23,377.76	124,787.01	20,375.82	12,863.30
Property and poll taxes	*21,055.92*	*123,736.50*	*19,820.41*	*12,413.33*
Other taxes—bank, etc	*2,321.84*	*1,050.51*	*555.41*	*449.97*
Special assessments	1,229.30			
Interest	99.49	9,703.06		
Licenses and permits	62.00	1,584.25	21.75	7.00
Fines and penalties	267.00	247.00	1,530.60	227.97
Departmental earnings		529.60	246.60	480.32
Cemeteries				
All others		15,454.56		2.45
Public utilities—commercial			**7,464.57**	
Water			7,464.57	
Light				
NON-REVENUE	**$4,967.46**	**$57,519.00**	**$2,500.00**	
Municipal indebtedness	**2,618.15**	**56,700.00**	**2,500.00**	
Temporary loans	2,618.15	8,000.00	2,500.00	
Bonds—general		48,700.00		
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds	**2,349.31**			
Trust and investment transactions		**819.00**		
Total receipts	$30,003.01	$209,824.48	$32,139.34	$13,581.04
Balance on hand at beginning	2,013.05	76,275.38	6,785.49	2,154.95
Grand total	**$32,016.06**	**$286,099.86**	**$38,924.83**	**$15,735.99**

PAYMENTS	(90) Hamburg; population, 2,744	(91) Scarsdale; population, 2,717	(92) St. Johnsville; population, 2,705	(93) Clyde; population, 2,699
COST OF GOVERNMENT	**$20,440.97**	**$94,865.69**	**$17,599.43**	**$13,921.40**
General	**19,208.46**	**74,009.04**	**13,377.43**	**13,921.40**
General government	1,284.49	15,903.81	2,679.83	2,362.21
Protection of persons and property	5,979.16	13,271.49	4,068.31	3,854.60
Conservation of health	130.26	959.11	507.20	418.55
Sanitation and promotion of cleanliness	3,781.59	54.90	1,884.16	
Highways	5,447.53	34,573.80	3,034.89	6,936.04
Education	500.00		500.00	
Recreation	90.00		300.00	350.00
Cemeteries				
Public utilities—non-commercial	1,995.43	9,245.93	403.04	
All others				
Interest	**1,232.51**	**20,856.65**	**3,222.00**	
Temporary loans	80.09	395.52		
Bonds—general	1,152.42	20,461.13	3,222.00	
Public utilities—commercial			**3,590.41**	
Water			3,590.41	
Maintenance			*1,683.85*	
Interest			*1,906.56*	
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements	**1,480.00**	**88,917.28**	**215.74**	
Municipal indebtedness	**5,748.91**	**45,500.00**	**13,360.00**	
Temporary loans	2,813.01	31,000.00		
Bonds—general	2,935.90	14,500.00	2,860.00	
Bonds—public utilities			10,500.00	
Transfers and refunds	**2,349.31**			
Trust and investment transactions		**84.00**		
Total payments	$30,019.19	$229,366.97	$33,765.58	$13,921.40
Balance at close of year	1,996.87	56,732.89	5,159.25	1,814.59
Grand total	**$32,016.06**	**$286,099.86**	**$38,924.83**	**$15,735.99**

RECEIPTS	(94) Springville; population, 2,688	(95) Cedarhurst; population, 2,657	(96) Sidney; population, 2,641	(97) Coopers-town; population, 2,634
REVENUE	**$37,905.78**	**$26,520.58**	**$16,251.10**	**$24,720.00**
General	**21,046.89**	**26,520.58**	**16,251.10**	**24,720.00**
Taxes	19,935.36	24,709.40	15,193.32	22,380.27
Property and poll taxes	*18,489.98*	*24,563.33*	*13,773.63*	*18,606.16*
Other taxes—bank, etc	*1,445.38*	*146.07*	*1,419.69*	*3,774.11*
Special assessments	1,000.00	163.20	244.33	
Interest		926.98		
Licenses and permits	40.75	160.00	88.50	4.00
Fines and penalties		561.00	346.45	
Departmental earnings			378.50	2,335.73
Cemeteries				
All others	70.78			
Public utilities—commercial	**16,858.89**			
Water	6,461.68			
Light	10,397.21			
NON-REVENUE	**$10,000.00**	**$4,126.50**	**$15,038.25**	**$26,100.00**
Municipal indebtedness	**10,000.00**	**4,001.50**	**15,038.25**	**26,100.00**
Temporary loans		4,000.00	700.00	26,100.00
Bonds—general			14,200.00	
Bonds—public utilities	10,000.00			
Premium and accrued interest		1.50	138.25	
Transfers and refunds				
Trust and investment transactions		125.00		
Total receipts	$47,905.78	$30,647.08	$31,289.35	$50,820.00
Balance on hand at beginning	1,688.89	1,737.68	570.88	1,715.86
Grand total	**$49,594.67**	**$32,384.76**	**$31,860.23**	**$52,535.86**

PAYMENTS	(94) Springville; population, 2,688	(95) Cedarhurst; population, 2,657	(96) Sidney; population, 2,641	(97) Coopers-town; population, 2,634
COST OF GOVERNMENT	**$10,158.97**	**$20,240.12**	**$10,197.44**	**$18,171.84**
General	**8,391.46**	**15,723.79**	**8,987.75**	**17,512.29**
General government	825.00	3,247.91	1,625.88	2,342.43
Protection of persons and property	381.00	3,721.77	2,477.10	2,535.86
Conservation of health	514.87	592.40	309.81	551.41
Sanitation and promotion of cleanliness		701.00	244.95	
Highways	6,510.57	7,231.79	3,652.76	11,286.71
Education			266.61	
Recreation	160.02			745.88
Cemeteries				
Public utilities—non-commercial				
All others		228.92	410.64	50.00
Interest	**1,767.51**	**4,516.33**	**1,209.69**	**659.55**
Temporary loans	381.15	81.33	258.31	419.55
Bonds—general	1,386.36	4,435.00	951.38	240.00
Public utilities—commercial	**12,566.23**			
Water	3,790.68			
Maintenance	*1,894.92*			
Interest	*1,895.76*			
Sinking fund contributions				
Light	8,775.55			
Maintenance	*8,087.71*			
Interest	*687.84*			
Sinking fund contributions				
Permanent improvements			**15,152.08**	**25,232.49**
Municipal indebtedness	**13,803.87**	**8,000.00**	**5,061.60**	**7,200.00**
Temporary loans	7,000.00	4,000.00	3,700.00	6,700.00
Bonds—general	2,053.87	4,000.00	1,361.60	500.00
Bonds—public utilities	4,750.00			
Transfers and refunds				
Trust and investment transactions		**125.00**		
Total payments	$36,529.07	$28,365.12	$30,411.12	$50,604.33
Balance at close of year	13,065.60	4,019.64	1,449.11	1,931.53
Grand total	**$49,594.67**	**$32,384.76**	**$31,860.23**	**$52,535.86**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(98) Canton; population, 2,614	(100) Mohawk; population, 2,577	(101) Northport; population, 2,527	(102) Gowanda; population, 2,524
REVENUE	**$23,622.92**	**$42,593.65**	**$17,725.52**	**$23,694.21**
General	**15,264.52**	**14,929.36**	**17,725.52**	**23,694.21**
Taxes	15,046.35	14,299.60	17,418.52	21,802.85
Property and poll taxes	*13,572.46*	*13,053.23*	*17,137.97*	*21,333.32*
Other taxes—bank, etc	*1,473.89*	*1,246.37*	*280.55*	*469.53*
Special assessments				80.00
Interest		97.71		45.57
Licenses and permits	148.00	55.00		71.00
Fines and penalties	10.00			311.20
Departmental earnings	60.17	477.05	307.00	263.50
Cemeteries				
All others				1,120.09
Public utilities—commercial	**8,358.40**	**27,664.29**		
Water	8,358.40	11,616.86		
Light		16,047.43		
NON-REVENUE		**$3,249.02**		**$18,967.82**
Municipal indebtedness				**16,910.20**
Temporary loans				2,500.00
Bonds—general				14,000.00
Bonds—public utilities				
Premium and accrued interest				410.20
Transfers and refunds		**3,249.02**		**2,057.62**
Trust and investment transactions				
Total receipts	$23,622.92	$45,842.67	$17,725.52	$42,662.03
Balance on hand at beginning	4,557.01	14,543.93	1,083.89	2,439.01
Grand total	**$28,179.93**	**$60,386.60**	**$18,809.41**	**$45,101.04**

PAYMENTS	(98) Canton; population, 2,624	(100) Mohawk; population, 2,577	(101) Northport; population, 2,527	(102) Gowanda; population, 2,524
COST OF GOVERNMENT	**$14,090.33**	**$12,053.24**	**$15,024.13**	**$19,463.95**
General	**12,865.33**	**10,080.29**	**14,128.38**	**16,817.83**
General government	2,215.56	1,326.13	640.00	1,006.09
Protection of persons and property	1,868.06	3,013.97	2,371.25	4,033.62
Conservation of health	274.98	491.76	2,800.79	166.65
Sanitation and promotion of cleanliness	52.45	3,417.37	475.00	1,059.59
Highways	6,123.62	732.68	7,841.34	9,281.22
Education	500.00	500.00		
Recreation				300.00
Cemeteries		500.00		
Public utilities—non-commercial				
All others	1,830.66	98.38		970.66
Interest	**1,225.00**	**1,972.95**	**895.75**	**2,646.12**
Temporary loans				12.50
Bonds—general	1,225.00	1,972.95	895.75	2,633.62
Public utilities—commercial	**7,511.38**	**26,753.28**		
Water	7,511.38	12,231.48		
Maintenance	*6,991.38*	*10,552.21*		
Interest	*520.00*	*1,679.27*		
Sinking fund contributions				
Light		14,521.80		
Maintenance		*14,041.07*		
Interest		*480.73*		
Sinking fund contributions				
Permanent improvements	**2,364.07**	**1,494.98**		**158.71**
Municipal indebtedness	**1,500.00**	**5,100.00**	**2,500.00**	**7,089.38**
Temporary loans				2,500.00
Bonds—general		2,600.00	2,500.00	4,589.38
Bonds—public utilities	1,500.00	2,500.00		
Transfers and refunds		**6,308.32**		**2,098.11**
Trust and investment transactions				**14,000.00**
Total payments	$25,465.78	$51,709.82	$17,524.13	$42,810.15
Balance at close of year	2,714.15	8,676.78	1,285.28	2,290.89
Grand total	**$28,179.93**	**$60,386.60**	**$18,809.41**	**$45,101.04**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(104) Warwick; population, 2,505	(105) Whitesboro; population, 2,493	(106) Canajoharie; population, 2,474	(107) Palmyra; population, 2,469
REVENUE	**$22,661.13**	**$18,339.91**	**$44,766.65**	**$28,753.20**
General	**15,542.59**	**18,339.91**	**33,120.27**	**22,301.81**
Taxes	13,678.34	18,064.39	26,377.41	17,536.90
Property and poll taxes	*12,924.27*	*17,955.19*	*25,062.43*	*16,958.28*
Other taxes—bank, etc	*754.07*	*109.20*	*1,314.99*	*578.62*
Special assessments			841.76	
Interest		125.02		
Licenses and permits	53.50		31.00	60.00
Fines and penalties	5.00	100.50		99.00
Departmental earnings	370.75	50.00	5,870.10	1,334.76
Cemeteries				3,201.96
All others	1,435.00			69.19
Public utilities—commercial	**7,118.54**		**11,646.38**	**6,451.39**
Water	7,118.54		11,646.38	6,451.39
Light				
NON-REVENUE	**$12,000.00**		**$11,000.00**	**$2,799.50**
Municipal indebtedness	**12,000.00**		**11,000.00**	**1,250.00**
Temporary loans	6,000.00		11,000.00	1,250.00
Bonds—general	5,000.00			
Bonds—public utilities	1,000.00			
Premium and accrued interest				
Transfers and refunds				
Trust and investment transactions				**1,549.50**
Total receipts	$34,661.13	$18,339.91	$55,766.65	$31,552.70
Balance on hand at beginning	2,332.94	1,948.95	692.62	3,564.60
Grand total	**$36,994.07**	**$20,288.86**	**$56,459.27**	**$35,117.30**

PAYMENTS	(104) Warwick; population, 2,505	(105) Whitesboro; population, 2,493	(106) Canajoharie; population, 2,474	(107) Palmyra; population, 2,469
COST OF GOVERNMENT	**$19,355.50**	**$14,932.36**	**$18,569.15**	**$17,010.81**
General	**19,182.50**	**12,305.07**	**17,245.77**	**17,010.81**
General government	1,546.94	619.39	450.48	2,780.96
Protection of persons and property	8,529.65	2,962.79	2,643.22	1,008.59
Conservation of health	690.30	616.23	1,198.75	293.47
Sanitation and promotion of cleanliness		2,632.58	6,717.83	
Highways	7,558.40	5,181.34	6,016.19	9,450.66
Education			200.00	
Recreation	569.40	125.98		450.00
Cemeteries				3,027.13
Public utilities—non-commercial				
All others	287.91	166.76	19.30	
Interest	**173.00**	**2,627.29**	**1,323.38**	
Temporary loans	50.50		272.13	
Bonds—general	122.50	2,627.29	1,051.25	
Public utilities—commercial	**3,498.00**		**11,965.93**	**7,951.81**
Water	3,498.00		11,965.93	7,951.81
Maintenance	*935.00*		*4,214.43*	*6,356.81*
Interest	*2,563.00*		*7,751.50*	*1,595.00*
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements	**1,663.70**		**1,311.34**	
Municipal indebtedness	**12,000.00**	**3,995.45**	**23,500.00**	**2,350.00**
Temporary loans	6,000.00		13,500.00	1,250.00
Bonds—general	1,000.00	3,995.45	3,000.00	
Bonds—public utilities	5,000.00		7,000.00	1,100.00
Transfers and refunds				**174.83**
Trust and investment transactions				**502.76**
Total payments	$36,522.20	$18,927.81	$55,346.42	$27,990.21
Balance at close of year	471.87	1,361.05	1,112.85	7,127.09
Grand total	**$36,994.07**	**$20,288.86**	**$56,459.27**	**$35,117.30**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(108) Pleasantville; population, 2,464	(109) Avon; population, 2,430	(110) Corinth; population, 2,415	(111) La Salle; population, 2,402
REVENUE	**$37,390.42**	**$25,863.18**	**$24,166.63**	**$34,384.85**
General	**29,533.88**	**15,874.96**	**20,388.04**	**18,645.13**
Taxes	28,962.70	15,360.40	19,095.70	17,994.29
Property and poll taxes	*28,488.24*	*14,842.50*	*18,781.73*	*17,816.89*
Other taxes—bank, etc	*474.46*	*517.90*	*313.97*	*177.40*
Special assessments		221.22	748.48	50.00
Interest	40.31			51.84
Licenses and permits	186.00	81.80	29.00	366.00
Fines and penalties	74.00			183.00
Departmental earnings		211.54	514.86	
Cemeteries				
All others	270.87			
Public utilities—commercial	**7,856.54**	**9,988.22**	**3,778.59**	**15,739.72**
Water	7,856.54	9,988.22	3,778.59	15,739.72
Light				
NON-REVENUE	**$2,548.80**	**$1,150.00**	**$74.15**	**$4,400.00**
Municipal indebtedness	**2,548.80**	**1,150.00**		**4,400.00**
Temporary loans	2,200.00	1,150.00		1,900.00
Bonds—general	348.80			2,500.00
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds			**74.15**	
Trust and investment transactions				
Total receipts	$39,939.22	$27,013.18	$24,240.78	$38,784.85
Balance on hand at beginning	80.57	4,561.28	4,885.64	2,975.73
Grand total	**$40,019.79**	**$31,574.46**	**$29,126.42**	**$41,760.58**

PAYMENTS	(108) Pleasantville; population, 2,464	(109) Avon; population, 2,430	(110) Corinth; poplation, 2,415	(111) La Salle; population, 2,402
COST OF GOVERNMENT	**$22,809.45**	**$11,628.14**	**$15,544.02**	**$15,111.62**
General	**20,239.30**	**9,960.66**	**12,948.52**	**14,861.62**
General government	6,958.79	740.16	1,746.28	3,144.53
Protection of persons and property	3,000.00	2,672.45	523.48	4,754.07
Conservation of health	414.00	422.66		653.29
Sanitation and promotion of cleanliness	276.00	67.33	699.18	994.41
Highways	9,590.51	5,998.49	9,782.50	5,065.32
Education				
Recreation		59.57		250.00
Cemeteries				
Public utilities—non-commercial				
All others			192.08	
Interest	**2,570.15**	**1,667.48**	**2,595.50**	**250.00**
Temporary loans		90.00		
Bonds—general	2,570.15	1,577.48	2,595.50	250.00
Public utilities—commercial	**7,303.88**	**9,284.55**	**1,172.25**	**14,425.98**
Water	7,303.88	9,284.55	1,172.25	14,425.98
Maintenance	*3,836.43*	*6,079.80*	*367.25*	*11,700.98*
Interest	*3,467.45*	*3,204.75*	*805.00*	*2,725.00*
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements	**1,524.15**	**393.45**		**990.00**
Municipal indebtedness	**7,450.00**	**8,166.67**	**6,000.00**	**1,900.00**
Temporary loans		2,500.00		1,900.00
Bonds—general	3,600.00	2,300.00	4,000.00	
Bonds—public utilities	3,850.00	3,366.67	2,000.00	
Transfers and refunds			**74.15**	
Trust and investment transactions				
Total payments	$39,087.48	$29,472.81	$22,790.42	$33,364.24
Balance at close of year	932.31	2,101.65	6,336.00	8,396.34
Grand total	**$40,019.79**	**$31,574.46**	**$29,126.42**	**$41,760.58**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(112) Liberty; population, 2,395	(113) Chatham; population, 2,389	(114) Irvington; population, 2,379	(115) Cobleskill; population, 2,362
REVENUE	**$31,720.43**	**$22,089.97**	**$48,566.00**	**$35,565.09**
General	**22,399.30**	**9,810.05**	**47,784.46**	**28,235.45**
Taxes	21,367.27	9,130.76	47,269.05	27,057.47
Property and poll taxes	*20,650.61*	*8,837.54*	*47,096.72*	*25,193.89*
Other taxes—bank, etc	*716.66*	*293.22*	*172.33*	*1,863.58*
Special assessments	17.50	.....	.....	426.22
Interest	.....	61.20	.....	386.04
Licenses and permits	335.25	88.42	27.00	77.75
Fines and penalties	68.50	5.00	17.00	15.02
Departmental earnings	399.13	524.67	461.41	171.68
Cemeteries	.....	.....	.....	.....
All others	211.65	.....	.....	101.27
Public utilities—commercial	**9,321.13**	**12,279.92**	**10,781.54**	**7,329.64**
Water	9,321.13	12,279.92	10,781.54	7,329.64
Light	.....	.....	.....	.....
NON-REVENUE	**$7,000.00**	.....	**$12,171.48**	**$9,234.33**
Municipal indebtedness	**3,000.00**	.....	**12,171.48**	**4,850.00**
Temporary loans	3,000.00	.....	.....	4,850.00
Bonds—general	.....	.....	.....	.....
Bonds—public utilities	.....	.....	12,000.00	.....
Premium and accrued interest	.....	.....	171.48	.....
Transfers and refunds	.....	.....	.....	**3,444.33**
Trust and investment transactions	**4,000.00**	.....	.....	.....
Total receipts	$38,720.43	$22,089.97	$70,737.48	$43,859.42
Balance on hand at beginning	2,412.12	2,634.77	19,779.47	11,724.25
Grand total	**$41,132.55**	**$24,724.74**	**$90,516.95**	**$55,583.67**

PAYMENTS	(112) Liberty; population, 2,395	(113) Chatham; population, 2,389	(114) Irvington; population, 2,379	(115) Cobleskill; population, 2,362
COST OF GOVERNMENT	**$15,549.42**	**$10,207.69**	**$43,134.85**	**$15,057.44**
General	**13,656.73**	**10,207.69**	**40,783.85**	**13,205.89**
General government	1,737.39	2,501.62	6,478.81	967.21
Protection of persons and property	2,833.92	1,134.64	12,581.76	1,761.85
Conservation of health	743.63	878.25	279.86	263.37
Sanitation and promotion of cleanliness	1,425.69	.....	4,318.34	169.07
Highways	6,196.87	5,668.18	15,769.47	8,572.65
Education	.....	.....	1,355.61	.....
Recreation	270.00	.....	.....	1,237.12
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	449.23	25.00	.....	234.62
Interest	**1,892.69**	.....	**2,351.00**	**1,851.55**
Temporary loans	100.69	.....	.....	30.00
Bonds—general	1,792.00	.....	2,351.00	1,821.55
Public utilities—commercial	**8,336.38**	**8,792.52**	**7,620.18**	**8,255.74**
Water	8,336.38	8,792.52	7,620.18	8,255.74
Maintenance	*3,776.38*	*5,228.52*	*4,159.78*	*8,255.74*
Interest	*560.00*	*3,564.00*	*3,460.40*	.....
Sinking fund contributions	*4,000.00*	.....	.....	.....
Light	.....	.....	.....	.....
Maintenance	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	**540.44**	.....	**10,492.00**	**1,034.66**
Municipal indebtedness	**11,675.00**	**3,000.00**	.....	**5,800.00**
Temporary loans	3,800.00	.....	.....	3,000.00
Bonds—general	5,875.00	.....	.....	2,800.00
Bonds—public utilities	2,000.00	3,000.00	.....	.....
Transfers and refunds	.....	**3.65**	.....	**3,444.33**
Trust and investment transactions	.....	.....	.....	.....
Total payments	$36,101.24	$22,003.86	$61,247.03	$33,592.17
Balance at close of year	5,031.31	2,720.88	29,269.92	21,991.50
Grand total	**$41,132.55**	**$24,724.74**	**$90,516.95**	**$55,583.67**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(116) Falconer; population, 2,342	(117) W. Haverstraw; population, 2,330	(118) Mineola; population, 2,318	(119) Greenwich; population, 2,315
REVENUE	**$14,591.34**	**$8,783.01**	**$28,924.40**	**$13,993.79**
General	**14,591.34**	**8,783.01**	**20,518.88**	**13,993.79**
Taxes	13,194.39	8,749.16	18,645.08	12,509.81
Property and poll taxes	*13,004.96*	*8,684.51*	*18,006.17*	*12,029.46*
Other taxes—bank, etc.	*189.43*	*64.65*	*638.91*	*480.35*
Special assessments	74.15			1,241.72
Interest		5.35	146.31	
Licenses and permits	.50	28.50	164.00	1.50
Fines and penalties	5.00			24.83
Departmental earnings	75.00		243.60	80.90
Cemeteries				
All others	1,242.30		1,319.89	135.03
Public utilities—commercial			**8,405.52**	
Water			8,405.52	
Light				
NON-REVENUE	**$6,090.00**		**$20,501.98**	**$64,512.66**
Municipal indebtedness	**6,090.00**			**64,512.66**
Temporary loans				22,021.25
Bonds—general	6,000.00			40,500.00
Bonds—public utilities				
Premium and accrued interest	90.00			1,991.41
Transfers and refunds			20,501.98	
Trust and investment transactions				
Total receipts	$20,681.34	$8,783.01	$49,426.38	$78,506.45
Balance on hand at beginning	1,950.56	1,220.30	9,305.87	662.05
Grand total	**$22,631.90**	**$10,003.31**	**$58,732.25**	**$79,168.50**

PAYMENTS	(116) Falconer; population, 2,342	(117) W. Haverstraw; population, 2,330	(118) Mineola; population, 2,318	(119) Greenwich; population, 2,315
COST OF GOVERNMENT	**$12,812.58**	**$8,716.98**	**$14,120.84**	**$14,728.34**
General	**10,134.18**	**8,716.98**	**14,120.84**	**13,637.78**
General government	500.51	785.22	1,474.75	476.19
Protection of persons and property	1,610.20	1,745.77	4,292.88	4,782.15
Conservation of health	290.51	652.50	1,215.10	370.81
Sanitation and promotion of cleanliness	253.00		1,529.50	
Highways	5,881.21	4,820.47	5,175.54	7,362.61
Education	300.00			
Recreation	1,271.20			236.45
Cemeteries				
Public utilities—non-commercial				
All others	27.55	713.02	433.07	409.57
Interest	**2,678.40**			**1,090.56**
Temporary loans				246.81
Bonds—general	2,678.40			843.75
Public utilities—commercial			**10,671.53**	
Water			10,671.53	
Maintenance			*8,403.07*	
Interest			*2,268.46*	
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements	**6,000.00**			**52,107.62**
Municipal indebtedness	**2,400.00**		**4,200.00**	**11,300.00**
Temporary loans				11,300.00
Bonds—general	2,400.00			
Bonds—public utilities			4,200.00	
Transfers and refunds			**17,701.98**	
Trust and investment transactions				
Total payments	$21,212.58	$8,716.98	$46,694.35	$78,135.96
Balance at close of year	1,419.32	1,286.33	12,037.90	1,032.54
Grand total	**$22,631.90**	**$10,003.31**	**$58,732.25**	**$79,168.50**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(120) Canisteo; population, 2,314	(121) Coxsackie; population, 2,309	(122) Geneseo; population, 2,253	(123) Croton-on-Hudson; population, 2,243
REVENUE	**$12,259.77**	**$15,515.20**	**$33,679.61**	**$15,435.13**
General	**12,259.77**	**11,501.49**	**24,883.90**	**13,583.10**
Taxes	11,999.27	11,076.74	22,122.61	13,375.17
Property and poll taxes	*11,689.99*	*10,666.08*	*21,155.01*	*12,647.38*
Other taxes—bank, etc	*309.28*	*410.56*	*967.60*	*727.79*
Special assessments			1,861.72	70.68
Interest		169.14	88.11	
Licenses and permits	30.00	8.00		14.25
Fines and penalties	134.60	52.31		
Departmental earnings	65.00	195.30	811.46	123.00
Cemeteries				
All others	30.90			
Public utilities—commercial		**4,013.71**	**3,795.71**	**1,852.03**
Water		4,013.71	3,795.71	1,852.03
Light				
NON-REVENUE	**$7,069.11**	**$444.43**		**$4,402.13**
Municipal indebtedness	**7,069.11**	**444.43**		**4,402.13**
Temporary loans	3,000.00	444.43		
Bonds—general	4,000.00			
Bonds—public utilities				4,400.00
Premium and accrued interest	69.11			2.13
Transfers and refunds				
Trust and investment transactions				
Total receipts	$19,328.88	$15,959.63	$33,679.61	$19,837.26
Balance on hand at beginning	4,551.53	3,464.89	3,041.13	2,485.72
Grand total	**$23,880.41**	**$19,424.52**	**$36,720.74**	**$22,322.98**

PAYMENTS	(120) Canisteo; population, 2,314	(121) Coxsackie; population, 2,309	(122) Geneseo; population, 2,253	(123) Croton-on-Hudson; population, 2,243
COST OF GOVERNMENT	**$9,928.73**	**$12,222.38**	**$18,079.91**	**$6,688.55**
General	**9,628.73**	**12,222.38**	**17,107.91**	**6,688.55**
General government	592.56	1,041.61	1,335.03	642.31
Protection of persons and property	1,532.24	1,813.54	919.37	338.87
Conservation of health	269.65	713.95	750.00	647.60
Sanitation and promotion of cleanliness	301.65	690.77	365.14	889.83
Highways	4,951.51	7,145.33	12,025.21	3,838.91
Education	150.00			
Recreation	150.00		500.00	
Cemeteries				
Public utilities—non-commercial				
All others	1,681.12	817.18	1,213.16	331.03
Interest	**300.00**		**972.00**	
Temporary loans				
Bonds—general	300.00		972.00	
Public utilities—commercial		**2,332.46**	**8,438.71**	**5,923.08**
Water		2,332.46	8,438.71	5,923.08
Maintenance		*732.46*	*7,563.71*	*2,930.58*
Interest		*1,600.00*	*875.00*	*2,992.50*
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements	**4,069.11**			**4,883.04**
Municipal indebtedness	**5,000.00**	**2,000.00**	**4,600.00**	**3,500.00**
Temporary loans	3,000.00			
Bonds—general	2,000.00		2,600.00	
Bonds—public utilities		2,000.00	2,000.00	3,500.00
Transfers and refunds				
Trust and investment transactions				
Total payments	$18,997.84	$16,554.84	$31,118.62	$20,994.67
Balance at close of year	4,882.57	2,869.68	5,602.12	1,328.31
Grand total	$23,880.41	$19,424.52	$36,720.74	$22,322.98

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(124) Bronxville; population, 2,240	(125) Cornwall; population, 2,240	(126) Sloan; population, 2,202	(127) Camden; population, 2,181
REVENUE	**$84,920.07**	**$38,024.87**	**$10,109.46**	**$26,584.01**
General	**84,920.07**	**20,865.49**	**10,109.46**	**11,389.84**
Taxes	77,945.89	19,989.25	10,108.46	11,231.75
Property and poll taxes	*77,380.27*	*19,905.05*	*10,056.74*	*11,176.55*
Other taxes—bank, etc	*565.62*	*84.20*	*51.72*	*55.20*
Special assessments	16.10			45.90
Interest	342.49	475.26		60.00
Licenses and permits	332.50	133.85	1.00	10.00
Fines and penalties	468.50			1.50
Departmental earnings	4,857.97	267.13		40.69
Cemeteries				
All others	956.11			
Public utilities—commercial		**17,159.38**		**15,194.17**
Water		17,159.38		4,578.29
Light				10,615.88
NON-REVENUE	**$82,685.66**	**$15,902.86**		**$13,041.67**
Municipal indebtedness	**80,140.66**	**6,650.00**		**13,041.67**
Temporary loans	57,219.78	6,650.00		2,500.00
Bonds—general	22,630.00			10,500.00
Bonds—public utilities				
Premium and accrued interest	290.88			41.67
Transfers and refunds				
Trust and investment transactions	**2,545.00**	**9,252.86**		
Total receipts	$167,605.22	$53,927.73	$10,109.46	$39,625.68
Balance on hand at beginning	2,831.54	5,723.81	1,523.77	11,021.49
Grand total	**$170,436.76**	**$59,651.54**	**$11,633.23**	**$50,647.17**

PAYMENTS	(124) Bronxville; population, 2,240	(125) Cornwall; population, 2,240	(126) Sloan; population, 2,202	(127) Camden; population, 2,181
COST OF GOVERNMENT	**$57,533.33**	**$14,817.36**	**$9,593.87**	**$11,394.35**
General	**57,533.33**	**13,791.69**	**9,586.07**	**11,171.23**
General government	8,540.02	1,773.27	920.15	473.67
Protection of persons and property	12,448.40	1,896.68	2,109.35	1,497.98
Conservation of health	1,990.06	907.45	157.20	236.19
Sanitation and promotion of cleanliness	4,928.01			
Highways	27,258.24	8,806.08	6,399.37	8,008.83
Education	2,368.60	50.00		
Recreation		300.00		443.68
Cemeteries				
Public utilities—non-commercial				
All others		58.21		510.88
Interest	**14,938.09**	**1,025.67**	**7.80**	**223.12**
Temporary loans	403.69	66.67	7.80	
Bonds—general	14,534.40	959.00		223.12
Public utilities—commercial		**7,240.13**		**8,444.56**
Water		7,240.13		678.71
Maintenance		*2,895.00*		*678.71*
Interest		*4,345.13*		
Sinking fund contributions				
Light				7,765.85
Maintenance				*6,022.85*
Interest				*1,743.00*
Sinking fund contributions				
Permanent improvements	**62,669.05**	**2,866.98**	**300.00**	**6,072.74**
Municipal indebtedness	**29,920.00**	**24,950.00**	**1,500.00**	**4,820.00**
Temporary loans	24,000.00	8,650.00	1,500.00	2,500.00
Bonds—general	5,920.00	2,300.00		
Bonds—public utilities		14,000.00		2,320.00
Transfers and refunds				
Trust and investment transactions	**2,010.00**	**1,443.97**		
Total payments	$167,070.47	$51,318.44	$11,393.87	$30,731.65
Balance at close of year	3,366.29	8,333.10	239.36	19,915.52
Grand total	**$170,436.76**	**$59,651.54**	**$11,633.23**	**$50,647.17**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(128) Monticello; population, 2,132	(129) S. Glens Falls; population, 2,106	(130) Franklinville; population, 2,065	(131) Philmont; population, 2,060
REVENUE	**$29,412.07**	**$22,784.38**	**$21,486.05**	**$11,612.75**
General	**21,067.83**	**20,263.73**	**16,660.13**	**6,869.30**
Taxes	15,354.00	19,609.37	16,405.16	6,796.00
Property and poll taxes	.....	*19,373.93*	*15,708.11*	*6,600.00*
Other taxes—bank, etc	.....	*235.44*	*697.05*	*196.00*
Special assessments	4,979.79	.....	.....	15.30
Interest	.....	159.93	70.00	.....
Licenses and permits	316.00	.....	12.00	16.00
Fines and penalties	2.85	.....	99.98	42.00
Departmental earnings	400.19	494.43	55.36	.....
Cemeteries	.....	.....	.....	.....
All others	15.00	.....	17.63	.....
Public utilities—commercial	**8,344.24**	**2,520.65**	**4,825.92**	**4,743.45**
Water	8,344.24	2,520.65	4,825.92	4,743.45
Light	.....	.....	.....	.....
NON-REVENUE	**$2,999.40**	**$90,585.02**	**$16,742.27**	**$1,000.00**
Municipal indebtedness	**2,999.40**	**90,092.63**	**14,738.27**	**1,000.00**
Temporary loans	2,999.40	50,000.00	5,642.95	1,000.00
Bonds—general	.....	39,000.00	8,500.00	.....
Bonds—public utilities	.....	.....	.....	.....
Premium and accrued interest	.....	1,092.63	595.32	.....
Transfers and refunds	.....	**492.39**	**2,004.00**	.....
Trust and investment transactions	.....	.....	.....	.....
Total receipts	$32,411.47	$113,369.40	$38,228.32	$12,612.75
Balance on hand at beginning	1,283.59	3,499.39	18,951.64	630.70
Grand total	**$33,695.06**	**$116,868.79**	**$57,179.96**	**$13,243.45**

PAYMENTS	(128) Monticello; population, 2,132	(129) S. Glens Falls; population, 2,106	(130) Franklinville; population, 2,065	(131) Philmont; population, 2,060
COST OF GOVERNMENT	**$11,724.41**	**$10,760.91**	**$13,055.98**	**$6,798.44**
General	**8,967.23**	**8,660.97**	**8,934.18**	**6,798.44**
General government	865.15	968.84	1,201.23	1,675.19
Protection of persons and property	831.40	2,186.65	1,735.63	1,429.06
Conservation of health	.....	182.85	307.21	120.00
Sanitation and promotion of cleanliness	1,240.01	262.76	196.28	.....
Highways	6,030.67	5,059.87	5,204.04	3,574.19
Education	.....	.....	.....	.....
Recreation	.....	.....	289.79	.....
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	.....	.....	.....	.....
Interest	**2,757.18**	**2,099.94**	**4,121.80**	.....
Temporary loans	.....	704.94	109.80	.....
Bonds—general	2,757.18	1,395.00	4,012.00	.....
Public utilities—commercial	**6,549.88**	**8,136.34**	**3,490.99**	**2,033.10**
Water	6,549.88	8,136.34	3,490.99	2,033.10
Maintenance	*5,327.78*	*6,516.34*	*3,091.19*	*665.10*
Interest	*1,202.10*	*1,620.00*	*399.80*	*1,368.00*
Sinking fund contributions	.....	.....	.....	.....
Light	.....	.....	.....	.....
Maintenance	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	**8,409.21**	**52,905.19**	**14,947.67**	.....
Municipal indebtedness	**8,000.00**	**37,300.00**	**8,000.00**	**3,500.00**
Temporary loans	4,000.00	33,300.00	3,000.00	.....
Bonds—general	3,000.00	2,000.00	4,000.00	.....
Bonds—public utilities	1,000.00	2,000.00	1,000.00	3,500.00
Transfers and refunds	.....	**492.39**	**2,004.00**	.....
Trust and investment transactions	.....	.....	.....	.....
Total payments	$31,683.50	$109,594.83	$41,498.64	$12,331.54
Balance at close of year	2,011.56	7,273.96	15,681.32	911.91
Grand total	**$33,695.06**	**$116,868.79**	**$57,179.96**	**$13,243.45**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(132) Alexandria Bay; population, 2,052	(133) Attica; population, 2,013	(134) Larchmont; population, 2,000	(135) Sea Cliff; population, 1,981
REVENUE	**$25,047.92**	**$13,932.51**	**$93,658.64**	**$34,634.77**
General	**18,143.07**	**13,932.51**	**93,658.64**	**34,634.77**
Taxes	16,458.37	13,580.88	87,573.58	29,009.11
Property and pol' taxes	*16,103.61*	*13,054.33*	*86,296.86*	*28,891.77*
Other taxes—bank, etc	*354.76*	*526.55*	*1,276.72*	*117.34*
Special assessments		161.44	1,494.53	1,232.94
Interest			1,911.28	985.72
Licenses and permits	81.30		250.50	102.50
Fines and penalties	45.40		129.00	137.25
Departmental earnings	1,160.00	89.29	2,299.75	3,167.25
Cemeteries		100.90		
All others	398.00			
Public utilities—commercial	**6,904.85**			
Water	6,904.85			
Light				
NON-REVENUE	**$5,737.44**		**$62,758.02**	**$7,707.29**
Municipal indebtedness	**3,745.44**		**62,758.02**	**6,000.00**
Temporary loans	3,745.44		41,315.52	6,000.00
Bonds—general			21,000.00	
Bonds—public utilities				
Premium and accrued interest			442.50	
Transfers and refunds	**1,992.00**			**1,707.29**
Trust and investment transactions				
Total receipts	$30,785.36	$13,932.51	$156,416.66	$42,342.06
Balance on hand at beginning	518.31	906.72	9,722.77	390.38
Grand total	**$31,303.67**	**$14,839.23**	**$166,139.43**	**$42,732.44**

PAYMENTS	(132) Alexandria Bay; population, 2,052	(133) Attica; population, 2,013	(134) Larchmont; population, 2,000	(135) Sea Cliff; population, 1,981
COST OF GOVERNMENT	**$13,613.78**	**$14,070.31**	**$80,812.66**	**$31,275.05**
General	**11,919.51**	**14,070.31**	**69,600.12**	**30,166.95**
General government	948.04	514.89	6,796.34	5,010.08
Protection of persons and property	2,084.21	3,366.96	24,120.08	8,709.58
Conservation of health	328.08	370.96	4,585.92	1,828.78
Sanitation and promotion of cleanliness	217.12		4,900.00	2,025.00
Highways	6,839.89	8,235.20	28,325.57	10,797.92
Education		187.30		556.10
Recreation	398.22	300.00		370.09
Cemeteries				
Public utilities—non-commercial				
All others	1,103.95	1,095.00	872.24	869.40
Interest	**1,694.27**		**11,212.54**	**1,108.10**
Temporary loans	15.14		495.84	224.44
Bonds—general	1,679.13		10,716.70	883.66
Public utilities—commercial	**6,212.69**			
Water	6,212.69			
Maintenance	*4,220.69*			
Interest	*792.00*			
Sinking fund contributions	*1,200.00*			
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements	**2,649.60**		**32,105.83**	
Municipal indebtedness	**7,827.94**		**45,493.25**	**9,119.44**
Temporary loans	3,745.44		31,493.25	5,600.00
Bonds—general	2,882.50		14,000.00	3,519.44
Bonds—public utilities	1,200.00			
Transfers and refunds	**792.00**			**1,707.29**
Trust and investment transactions				
Total payments	$31,096.01	$14,070.31	$158,411.74	$42,101.78
Balance at close of year	207.66	768.92	7,727.69	630.66
Grand total	**$31,303.67**	**$14,839.23**	**$166,139.43**	**$42,732.44**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(136) Lake Placid; population, 1,977	(137) South Nyack; population, 1,950	(138) Horse-heads; population, 1,949	(139) Caze-novia; population, 1,928
REVENUE	**$81,930.25**	**$26,950.75**	**$41,418.52**	**$23,361.21**
General	**29,421.06**	**26,950.75**	**24,749.41**	**16,324.96**
Taxes	26,433.17	25,961.05	9,711.60	15,158.89
Property and poll taxes	*26,097.96*	*25,818.99*	*9,421.00*	*14,915.30*
Other taxes—bank, etc	*335.21*	*142.06*	*290.60*	*243.59*
Special assessments	743.57	313.52	13,440.78	.....
Interest	303.09	375.48	22.50	.....
Licenses and permits	171.30	72.00	100.06	30.00
Fines and penalties	394.50	16.00	147.00	157.81
Departmental earnings	1,375.43	.....	208.45	464.95
Cemeteries	.....	.....	1,119.02	513.31
All others	.....	212.70	.....	.....
Public utilities—commercial	**52,509.19**	.....	**3,501.11**	**7,036.25**
Water	17,527.55	.....	3,501.11	7,036.25
Light	34,981.64	.....	.....	.....
NON-REVENUE	**$71,628.69**	**$7,503.00**	**$13,168.00**	**$180.00**
Municipal indebtedness	**59,752.83**	**7,503.00**	**13,068.00**	.....
Temporary loans	4,650.00	7,503.00	5,000.00	.....
Bonds—general	48,000.00	.....	8,000.00	.....
Bonds—public utilities	6,000.00	.....	.....	.....
Premium and accrued interest	1,102.83	.....	68.00	.....
Transfers and refunds	**11,875.86**	.....	.....	.....
Trust and investment transactions	.....	.....	**100.00**	**180.00**
Total receipts	$153,558.94	$34,453.75	$41,418.52	$23,541.21
Balance on hand at beginning	9,613.61	290.52	7,538.20	3,075.34
Grand total	**$163,172.55**	**$34,744.27**	**$48,956.72**	**$26,615.55**

PAYMENTS	(136) Lake Placid; population, 1,977	(137) South Nyack; population, 1,950	(138) Horse-heads; population, 1,949	(139) Caze-novia; population, 1,928
COST OF GOVERNMENT	**$19,205.26**	**$21,051.08**	**$6,708.74**	**$13,592.34**
General	**14,769.49**	**20,548.63**	**6,556.24**	**12,202.01**
General government	2,102.97	2,179.80	1,321.79	1,254.09
Protection of persons and property	3,719.90	3,226.84	591.28	1,414.08
Conservation of health	153.96	2,206.18	61.50	385.21
Sanitation and promotion of cleanliness	207.91	1,971.57	.....	.....
Highways	8,051.20	9,371.70	3,789.56	7,737.65
Education	.....	806.00	.....	200.00
Recreation	498.01	162.47	.....	300.00
Cemeteries	.....	.....	792.11	910.98
Public utilities—non-commercial	.....	.....	.....	.....
All others	35.54	624.07	.....	.....
Interest	**4,435.77**	**502.45**	**152.50**	**1,390.33**
Temporary loans	28.67	222.45	52.50	.....
Bonds—general	4,407.10	280.00	100.00	1,390.33
Public utilities—commercial	**47,463.21**	.....	**3,509.97**	**3,847.80**
Water	22,135.38	.....	3,509.97	3,847.80
Maintenance	*16,064.18*	.....	*2,390.87*	*2,437.80*
Interest	*6,071.20*	.....	*1,119.10*	*1,410.00*
Sinking fund contributions	.....	.....	.....	.....
Light	25,327.83	.....	.....	.....
Maintenance	*22,598.13*	.....	.....	.....
Interest	*2,729.70*	.....	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	**17,714.86**	.....	**23,907.57**	**3,649.29**
Municipal indebtedness	**16,988.33**	**12,700.00**	**7,550.00**	**3,000.00**
Temporary loans	4,650.00	10,700.00	5,000.00	.....
Bonds—general	4,529.33	2,000.00	1,000.00	1,000.00
Bonds—public utilities	7,809.00	.....	1,550.00	2,000.00
Transfers and refunds	**10,468.49**	.....	.....	.....
Trust and investment transactions	.....	.....	.....	**113.07**
Total payments	$111,840.15	$33,751.08	$41,676.28	$24,202.50
Balance at close of year	51,332.40	993.19	7,280.44	2,414.05
Grand total	**$163,172.55**	**$34,744.27**	**$48,956.72**	**$26,616.55**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(140) Athens; population, 1,925	(141) Union; population, 1,922	(142) Boonville; population, 1,909	(143) Clayton; population, 1,879
REVENUE	**$6,283.11**	**$38,601.70**	**$27,012.24**	**$19,797.12**
General	**6,283.11**	**20,400.83**	**10,511.81**	**12,638.36**
Taxes	5,651.53	12,496.17	7,939.53	12,560.86
Property and poll taxes	*5,616.53*	*12,214.97*	*7,891.03*	*11,646.60*
Other taxes—bank, etc	*35.00*	*281.20*	*48.50*	*914.26*
Special assessments		7,333.06	2,153.70	
Interest		100.00	33.90	
Licenses and permits	49.05	18.50		35.00
Fines and penalties	12.40	124.00		
Departmental earnings	95.13	29.10	381.60	42.50
Cemeteries	100.00			
All others	375.00	300.00	4.08	
Public utilities—commercial		**18,200.87**	**16,500.43**	**7,158.76**
Water		6,810.99	4,663.22	7,158.76
Light		11,389.88	11,837.21	
NON-REVENUE	**$1,727.83**	**$17,615.32**		
Municipal indebtedness	**1,500.00**	**15,765.32**		
Temporary loans	1,500.00			
Bonds—general		8,000.00		
Bonds—public utilities		7,000.00		
Premium and accrued interest		765.32		
Transfers and refunds	**227.83**	**1,850.00**		**$2,232.34**
Trust and investment transactions				
Total receipts	$8,010.94	$56,217.02	$27,012.24	$22,029.46
Balance on hand at beginning	54.25	8,133.67	2,750.18	3,475.52
Grand total	**$8,065.19**	**$64,350.69**	**$29,762.42**	**$25,504.98**

PAYMENTS	(140) Athens; population, 1,925	(141) Union; population, 1,922	(142) Boonville; population, 1,909	(143) Clayton; population 1,879
COST OF GOVERNMENT	**$6,091.16**	**$10,078.27**	**$9,718.09**	**$14,511.74**
General	**6,076.16**	**8,133.27**	**8,697.30**	**13,748.06**
General government	504.00	834.46	491.37	190.00
Protection of persons and property	1,072.56	1,509.58	908.04	650.00
Conservation of health	318.59	342.12	260.01	215.75
Sanitation and promotion of cleanliness			721.51	3,780.00
Highways	3,889.86	5,447.11	5,243.81	8,912.31
Education			200.00	
Recreation	100.00		859.81	
Cemeteries	35.00			
Public utilities—non-commercial				
All others	156.15		12.75	
Interest	**15.00**	**1,945.00**	**1,020.79**	**763.68**
Temporary loans	15.00		68.37	
Bonds—general		1,945.00	952.42	763.68
Public utilities—commercial		**19,821.22**	**9,066.77**	**3,749.80**
Water		6,380.73	1,964.08	3,749.80
Maintenance		*4,861.73*	*859.08*	*3,358.02*
Interest		*1,519.00*	*1,105.00*	*391.78*
Sinking fund contributions				
Light		13,440.49	7,102.69	
Maintenance		*13,110.49*	*5,878.69*	
Interest		*330.00*	*1,224.00*	
Sinking fund contributions				
Permanent improvements		**16,233.71**		
Municipal indebtedness	**1,500.00**	**9,470.00**	**6,500.00**	**3,133.38**
Temporary loans	1,500.00	700.00	2,700.00	
Bonds—general		6,740.00		2,268.00
Bonds—public utilities		2,030.00	3,800.00	865.38
Transfers and refunds	**227.83**	**1,850.00**		
Trust and investment transactions				
Total payments	$7,818.99	$57,453.20	$25,284.86	$21,394.92
Balance at close of year	246.20	6,897.49	4,477.56	4,110.06
Grand total	**$8,065.19**	**$64,350.69**	**$29,762.42**	**$25,504.98**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(144) Norwood; population, 1,879	(145) North Pelham; population, 1,874	(146) Lawrence; population, 1,870	(147) Pulaski; population, 1,860
REVENUE	**$15,634.65**	**$34,714.66**	**$38,734.88**	**$13,568.41**
General	**9,970.40**	**34,714.66**	**38,734.88**	**9,397.84**
Taxes	9,383.38	34,229.05	34,470.63	8,867.59
Property and poll taxes	*8,823.35*	*34,229.05*	*33,731.00*	*8,547.04*
Other taxes—bank, etc	*560.03*		*739.63*	*320.55*
Special assessments			835.71	
Interest		84.46	1,181.64	92.41
Licenses and permits	128.00	175.75	277.25	100.00
Fines and penalties		.80	1,459.77	
Departmental earnings	459.02	29.00	458.36	337.84
Cemeteries				
All others		195.60	51.52	
Public utilities—commercial	**5,664.25**			**4,170.57**
Water	5,664.25			4,170.57
Light				
NON-REVENUE		**$16,649.58**		**$2,000.00**
Municipal indebtedness		16,649.58		**2,000.00**
Temporary loans		16,649.58		2,000.00
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				
Trust and investment transactions				
Total receipts	$15,634.65	$51,364.24	$38,734.88	$15,568.41
Balance on hand at beginning	3,162.48	947.06	17,887.21	6,186.24
Grand total	**$18,797.13**	**$52,311.30**	**$56,622.09**	**$21,754.65**

PAYMENTS	(144) Norwood; population, 1,879	(145) North Pelham; population, 1,874	(146) Lawrence; population, 1,870	(147) Pulaski; population, 1,860
COST OF GOVERNMENT	**$9,095.76**	**$32,535.39**	**$38,496.12**	**$6,583.77**
General	**8,221.26**	**25,358.43**	**28,198.37**	**6,468.52**
General government	1,084.48	1,963.99	4,202.68	1,318.83
Protection of persons and property	436.25	4,126.76	14,480.84	
Conservation of health	326.41	1,873.85	2,345.64	352.06
Sanitation and promotion of cleanliness	221.00	1,824.85		
Highways	5,633.37	14,484.24	7,087.87	4,798.63
Education	250.00	1,000.00		
Recreation				
Cemeteries				
Public utilities—non-commercial			81.34	
All others	269.75	84.74		
Interest	**874.50**	**7,176.96**	**10,297.75**	**115.25**
Temporary loans		213.76		4.00
Bonds—general	874.50	6,963.20	10,297.75	111.25
Public utilities—commercial	**3,470.57**			**2,333.98**
Water	3,470.57			2,333.98
Maintenance	*2,658.57*			*1,894.23*
Interest	*812.00*			*439.75*
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements			**1,220.25**	
Municipal indebtedness	**3,400.00**	**17,806.24**	**6,709.00**	**5,666.87**
Temporary loans		12,786.24		2,000.00
Bonds—general	1,600.00	5,020.00	6,700.00	2,666.87
Bonds—public utilities	1,800.00			1,000.00
Transfers and refunds		24.51		
Trust and investment transactions				
Total payments	$15,966.33	$50,366.14	$46,416.37	$14,585.62
Balance at close of year	2,830.80	1,945.16	10,205.72	7,169.03
Grand total	**$18,797.13**	**$52,311.30**	**$56,622.09**	**$21,754.65**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(148) Akron; population, 1,856	(149) Farmingdale; population, 1,856	(150) Keeseville; population, 1,795	(151) Rouses Point; population, 1,783
REVENUE	**$13,345.07**	**$9,179.25**	**$9,148.03**	**$18,604.72**
General	**8,805.33**	**5,329.91**	**7,916.63**	**6,842.93**
Taxes	8,324.97	5,329.81	7,841.10	6,480.39
Property and poll taxes	*8,098.36*	*4,828.16*	*7,484.24*	*6,480.39*
Other taxes—bank, etc	*226.61*	*501.65*	*356.86*	.....
Special assessments	452.27	.....	.....	35.47
Interest	8.09	.....	.....	100.07
Licenses and permits	.....	.....	10.00	177.00
Fines and penalties	.....	.....	.....	.....
Departmental earnings	20.00	.....	.....	50.00
Cemeteries	.....	.....	65.53	.....
All others	.....	.10	.....	.....
Public utilities—commercial	**4,539.74**	**3,849.34**	**1,231.40**	**11,761.79**
Water	4,539.74	3,849.34	1,231.40	5,926.19
Light	.....	.....	.....	5,835.60
NON-REVENUE	**$1,900.00**	.....	.....	**$1,500.00**
Municipal indebtedness	**1,000.00**	.....	.....	.....
Temporary loans	1,000.00	.....	.....	.....
Bonds—general	.....	.....	.....	.....
Bonds—public utilities	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**900.00**	.....	.....	**1,500.00**
Trust and investment transactions	.....	.....	.....	**1,000.00**
Total receipts	$15,245.07	$9,179.25	$9,148.03	$21,104.72
Balance on hand at beginning	4,374.39	316.66	2,878.78	3,780.16
Grand total	**$19,619.46**	**$9,495.91**	**$12,026.81**	**$24,884.88**

PAYMENTS	(148) Akron; population, 1,856	(149) Farmingdale; population, 1,856	(150) Keeseville; population, 1,795	(151) Rouses Point; population, 1,783
COST OF GOVERNMENT	**$9,475.76**	**$2,900.72**	**$5,144.12**	**$4,746.06**
General	**9,465.56**	**2,893.22**	**5,069.12**	**4,682.06**
General government	830.50	363.04	283.29	471.75
Protection of persons and property	727.25	165.00	513.92	102.00
Conservation of health	124.23	259.05	281.78	358.65
Sanitation and promotion of cleanliness	.....	.....	.....	.....
Highways	7,298.49	2,106.13	3,982.33	2,813.05
Education	.....	.....	.....	400.00
Recreation	202.80	.....	.....	.....
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	282.29	.....	7.80	536.61
Interest	**10.20**	**7.50**	**75.00**	**64.00**
Temporary loans	10.20	7.50	.....	.....
Bonds—general	.....	.....	75.00	64.00
Public utilities—commercial	**4,104.65**	**3,608.50**	**1,758.62**	**11,250.91**
Water	4,104.65	3,608.50	1,758.62	5,572.89
Maintenance	*2,944.65*	.....	*922.62*	*3,126.89*
Interest	*1,160.00*	.....	*836.00*	*1,446.00*
Sinking fund contributions	.....	.....	.....	*1,000.00*
Light	.....	.....	.....	5,678.02
Maintenance	.....	.....	.....	*5,563.02*
Interest	.....	.....	.....	*115.00*
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	.....	.....	.....	.....
Municipal indebtedness	**1,900.00**	**1,900.00**	**1,700.00**	**3,200.00**
Temporary loans	1,000.00	500.00	200.00	.....
Bonds—general	.....	.....	500.00	700.00
Bonds—public utilities	.....	1,400.00	1,000.00	2,500.00
Transfers and refunds	**900.00**	.....	.....	**500.00**
Trust and investment transactions	.....	.....	.....	**1,000.00**
Total payments	$15,480.41	$8,409.22	$8,602.74	$20,696.97
Balance at close of year	4,139.05	1,086.69	3,424.07	4,187.41
Grand total	**$19,619.46**	**$9,495.91**	**$12,026.81**	**$24,884.38**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(152) Holley; population, 1,780	(153) Deposit; population, 1,779	(154) Fayetteville; population, 1,779	(155) Floral Park; population, 1,771
REVENUE	**$30,249.29**	**$11,013.13**	**$13,343.98**	**$13,701.22**
General	**17,304.52**	**11,013.13**	**9,137.64**	**13,701.22**
Taxes	15,599.27	10,764.23	8,473.31	11,848.31
Property and poll taxes	*15,106.70*	*10,635.86*	*8,372.67*	*11,259.10*
Other taxes—bank, etc	*492.57*	*128.37*	*100.64*	*589.21*
Special assessments	1,027.87	.....	508.31	1,326.86
Interest	111.33	.....	17.78	65.84
Licenses and permits	.50	.....	52.50	237.75
Fines and penalties	.....	95.00	.....	.....
Departmental earnings	565.55	153.90	285.74	222.46
Cemeteries	.....	.....	.....	.....
All others	.....	.....	.....	.....
Public utilities—commercial	**12,944.77**	.....	**4,206.34**	.....
Water	.....	.....	4,206.34	.....
Light	12,944.77	.....	.....	.....
NON-REVENUE	**$1,000.00**	.....	**$1,500.00**	.....
Municipal indebtedness	.....	.....	**1,500.00**	.....
Temporary loans	.....	.....	1,500.00	.....
Bonds—general	.....	.....	.....	.....
Bonds—public utilities	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	.....	.....	.....	.....
Trust and investment transactions	**1,000.00**	.....	.....	.....
Total receipts	$31,249.29	$11,013.13	$15,043.98	$13,701.22
Balance on hand at beginning	5,948.45	1,221.26	1,011.11	3,718.73
Grand total	**$37,197.74**	**$12,234.39**	**$16,055.09**	**$17,419.95**

PAYMENTS	(152) Holley; population, 1,780	(153) Deposit; population, 1,779	(154) Fayetteville; population, 1,779	(155) Floral Park; population 1,771
COST OF GOVERNMENT	**$13,268.99**	**$9,539.63**	**$7,712.47**	**$13,964.87**
General	**9,943.99**	**8,796.63**	**7,524.47**	**13,939.87**
General government	892.34	706.95	807.91	647.00
Protection of persons and property	762.17	1,742.90	340.46	3,812.84
Conservation of health	238.01	226.16	330.59	402.41
Sanitation and promotion of cleanliness	431.29	.....	144.00	1,786.49
Highways	7,390.18	6,048.98	5,254.40	6,267.94
Education	.....	.....	400.00	.....
Recreation	150.00	.....	106.77	.....
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	80.00	71.64	140.34	1,023.19
Interest	**3,325.00**	**743.00**	**188.00**	**25.00**
Temporary loans	.....	84.00	188.00	.....
Bonds—general	3,325.00	659.00	.....	25.00
Public utilities—commercial	**11,038.23**	.....	**2,972.85**	.....
Water	.....	.....	2,972.85	.....
Maintenance	.....	.....	*828.47*	.....
Interest	.....	.....	*2,144.38*	.....
Sinking fund contributions	.....	.....	.....	.....
Light	11,038.23	.....	.....	.....
Maintenance	*10,438.23*	.....	.....	.....
Interest	*600.00*	.....	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	.....	.....	**635.39**	.....
Municipal indebtedness	**6,300.00**	**1,700.00**	**4,500.00**	**500.00**
Temporary loans	.....	700.00	2,500.00	.....
Bonds—general	3,800.00	1,000.00	2,000.00	500.00
Bonds—public utilities	2,500.00	.....	.....	.....
Transfers and refunds	.....	.....	.....	**317.88**
Trust and investment transactions	.....	.....	.....	.....
Total payments	$30,607.22	$11,239.63	$15,820.71	$14,782.75
Balance at close of year	6,590.52	994.76	234.38	2,637.20
Grand total	**$37,197.74**	**$12,234.39**	**$16,055.09**	**$17,419.95**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(156) Skaneateles; population, 1,768	(157) Addison; population, 1,754	(158) Delhi; population, 1,743	(159) Cambridge; population, 1,727
REVENUE	**$36,348.94**	**$9,562.66**	**$18,407.55**	**$11,521.13**
General	**19,234.99**	**9,562.66**	**12,365.37**	**11,521.13**
Taxes	16,075.70	9,421.52	11,896.95	11,348.86
Property and poll taxes	*15,196.69*	*8,877.83*	*11,388.55*	*10,897.57*
Other taxes—bank, etc.	*879.01*	*543.69*	*508.40*	*451.29*
Special assessments	902.04		268.42	
Interest	347.30			46.19
Licenses and permits	100.85			30.00
Fines and penalties		12.30		5.00
Departmental earnings	79.65	118.84	200.00	91.08
Cemeteries	1,704.45			
All others	25.00	10.00		
Public utilities—commercial	**17,113.95**		**6,042.18**	
Water	5,681.47		6,042.18	
Light	11,432.48			
NON-REVENUE	**$3,699.39**		**$38,794.74**	**$730.00**
Municipal indebtedness			**38,687.90**	**320.00**
Temporary loans			20,000.00	320.00
Bonds—general			18,000.00	
Bonds—public utilities				
Premium and accrued interest			687.90	
Transfers and refunds			**106.84**	**410.00**
Trust and investment transactions	**3,699.39**			
Total receipts	$40,048.33	$9,562.66	$57,202.29	$12,251.13
Balance on hand at beginning	30,706.24	2,153.41	6,964.77	2,238.92
Grand total	**$70,754.57**	**$11,716.07**	**$64,167.06**	**$14,490.05**

PAYMENTS	(156) Skaneateles; population, 1,768	(157) Addison; population, 1,754	(158) Delhi; population, 1,743	(159) Cambridge; population, 1,727
COST OF GOVERNMENT	**$15,839.77**	**$6,873.24**	**$6,576.57**	**$9,725.99**
General	**15,417.27**	**6,377.24**	**5,824.53**	**8,090.25**
General government	765.95	873.69	424.56	273.27
Protection of persons and property	2,095.75	1,703.70	578.02	2,210.78
Conservation of health	355.59	69.43	29.25	188.88
Sanitation and promotion of cleanliness	1,259.13			
Highways	8,814.66	3,730.42	4,417.93	4,832.66
Education				
Recreation	291.13		300.00	
Cemeteries	1,710.11			
Public utilities—non-commercial				
All others	124.95		74.77	584.66
Interest	**422.50**	**496.00**	**752.04**	**1,635.74**
Temporary loans			302.04	2.24
Bonds—general	422.50	496.00	450.00	1,633.50
Public utilities—commercial	**15,015.94**		**2,816.15**	
Water	4,634.39		2,816.15	
Maintenance	*3,534.39*		*1,495.75*	
Interest	*1,100.00*		*1,320.40*	
Sinking fund contributions				
Light	10,381.55			
Maintenance	*10,311.55*			
Interest	*70.00*			
Sinking fund contributions				
Permanent improvements	**145.23**		**6,557.63**	
Municipal indebtedness	**7,000.00**	**2,500.00**	**20,000.00**	**1,520.00**
Temporary loans			20,000.00	320.00
Bonds—general	2,000.00	2,500.00		1,200.00
Bonds—public utilities	5,000.00			
Transfers and refunds				**410.00**
Trust and investment transactions				
Total payments	$38,000.94	$9,373.24	$35,950.35	$11,635.99
Balance at close of year	32,753.63	2,342.83	28,216.71	2,834.06
Grand total	**$70,754.57**	**$11,716.07**	**$64,167.06**	**$14,490.05**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(160) Schuylerville; population, 1,711	(161) Kenmore; population, 1,700	(163) Wayland; population, 1,699	(164) Clifton Springs; population, 1,664
REVENUE	**$11,826.70**	**$56,769.58**	**$11,960.08**	**$23,838.89**
General	**9,533.97**	**37,341.98**	**9,211.94**	**12,014.12**
Taxes	9,459.97	28,616.77	8,459.58	10,565.74
Property and poll taxes	*9,108.97*	*27,959.20*	*8,097.02*	*10,412.81*
Other taxes—bank, etc	*351.00*	*657.57*	*362.56*	*152.93*
Special assessments		2,347.05	748.36	1,228.88
Interest		3,157.62		125.00
Licenses and permits	26.50	138.75	4.00	
Fines and penalties	12.50	10.00		
Departmental earnings	35.00	1,771.79		94.50
Cemeteries				
All others		1,300.00		
Public utilities—commercial	**2,292.73**	**19,427.60**	**2,748.14**	**11,824.77**
Water	2,292.73	5,292.54	2,748.14	3,443.01
Light		14,135.06		8,381.76
NON-REVENUE		**$46,579.58**		**$14,514.62**
Municipal indebtedness		**46,579.58**		**10,110.60**
Temporary loans		11,000.00		
Bonds—general		34,259.90		10,000.00
Bonds—public utilities				
Premium and accrued interest		1,319.68		110.60
Transfers and refunds				**35.23**
Trust and investment transactions				**4,368.79**
Total receipts	$11,826.70	$103,349.16	$11,960.08	$38,353.51
Balance on hand at beginning	563.04	23,719.37	3,181.50	3,870.61
Grand total	**$12,389.74**	**$127,068.53**	**$15,141.58**	**$42,224.12**

PAYMENTS	(160) Schuylerville; population, 1,711	(161) Kenmore; population, 1,700	(163) Wayland; population, 1,699	(164) Clifton Springs; population, 1,664
COST OF GOVERNMENT	**$5,045.16**	**$29,888.22**	**$7,115.47**	**$9,117.95**
General	**4,945.16**	**22,922.29**	**7,115.47**	**8,597.95**
General government	740.24	5,937.20	634.88	1,359.56
Protection of persons and property	512.47	2,010.86	234.20	925.19
Conservation of health	255.50	712.81	239.55	217.87
Sanitation and promotion of cleanliness	1,645.52	4,254.58		
Highways	1,788.43	6,187.55	5,807.04	5,702.93
Education			200.00	
Recreation				384.00
Cemeteries				
Public utilities—non-commercial				
All others	3.00	3,819.29		8.40
Interest	**100.00**	**6,965.93**		**520.00**
Temporary loans		315.47		
Bonds—general	100.00	6,650.46		520.00
Public utilities—commercial	**2,808.30**	**26,415.34**	**3,047.46**	**11,320.77**
Water	2,808.30	10,058.69	3,047.46	3,116.57
Maintenance	*1,174.80*	*9,288.33*	*2,367.46*	*1,160.32*
Interest	*1,633.50*	*770.36*	*680.00*	*1,956.25*
Sinking fund contributions				
Light		16,356.65		8,204.20
Maintenance		15,789.47		7,617.95
Interest		567.18		586.25
Sinking fund contributions				
Permanent improvements	**830.68**	**14,381.69**		**9,620.15**
Municipal indebtedness	**2,700.00**	**21,525.33**	**1,000.00**	
Temporary loans		12,000.00		8,500.00
Bonds—general	500.00	6,565.33		2,000.00
Bonds—public utilities	2,200.00	2,960.00	1,000.00	6,500.00
Transfers and refunds		**356.70**		**180.47**
Trust and investment transactions				
Total payments	$11,384.14	$92,567.28	$11,162.93	$38,739.34
Balance at close of year	1,005.60	34,501.25	3,978.65	3,484.78
Grand total	**$12,389.74**	**$127,068.53**	**$15,141.58**	**$42,224.12**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(165) Phoenix; population, 1,655	(166) Cuba; population, 1,645	(167) Northville; population, 1,635	(168) Richfield Springs; population, 1,623
REVENUE	**$11,259.36**	**$15,245.59**	**$5,504.31**	**$20,059.17**
General	**11,259.36**	**10,453.57**	**3,207.13**	**13,032.40**
Taxes	10,312.68	10,102.66	2,745.50	12,978.40
Property and poll taxes	*10,084.03*	*9,201.30*	*2,575.67*	*12,455.07*
Other taxes—bank, etc	*228.65*	*901.36*	*169.83*	*523.33*
Special assessments	606.50		50.00	
Interest				
Licenses and permits	18.50	2.00	290.00	9.00
Fines and penalties	80.00	100.00	78.50	
Departmental earnings	112.35	248.91	43.13	45.00
Cemeteries				
All others	129.33			
Public utilities—commercial		**4,792.02**	**2,297.18**	**7,026.77**
Water		4,792.02	2,297.18	7,026.77
Light				
NON-REVENUE		**$1,000.00**		**$28,212.65**
Municipal indebtedness		**1,000.00**		**28,212.65**
Temporary loans		1,000.00		600.00
Bonds—general				27,000.00
Bonds—public utilities				
Premium and accrued interest				612.65
Transfers and refunds				
Trust and investment transactions				
Total receipts	$11,259.36	$16,245.59	$5,504.31	$48,271.82
Balance on hand at beginning	1,646.89	2,075.22	2,572.92	3,899.16
Grand total	**$12,906.25**	**$18,320.81**	**$8,077.23**	**$52,170.98**

PAYMENTS	(165) Phoenix; population, 1,655	(166) Cuba; population, 1,645	(167) Northville; population, 1,635	(168) Richfield Springs; population, 1,623
COST OF GOVERNMENT	**$8,056.86**	**$9,637.68**	**$5,086.11**	**$8,546.40**
General	**7,811.86**	**8,515.53**	**5,086.11**	**7,540.40**
General government	1,025.47	1,000.88	577.66	530.43
Protection of persons and property	2,938.19	1,925.27	580.37	1,467.21
Conservation of health	259.25	189.04	40.76	325.03
Sanitation and promotion of cleanliness	342.44	260.58		100.00
Highways	3,245.01	4,939.76	3,887.32	4,617.73
Education		200.00		500.00
Recreation				
Cemeteries				
Public utilities—non-commercial				
All others	1.50			
Interest	**245.00**	**1,122.15**		**1,006.00**
Temporary loans		60.00		6.00
Bonds—general	245.00	1,062.15		1,000.00
Public utilities—commercial		**2,861.50**	**809.47**	**4,424.94**
Water		2,861.50	809.47	4,424.94
Maintenance		*2,861.50*	*494.47*	*3,404.86*
Interest			*315.00*	*1,019.98*
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements	**1,734.47**			**26,900.00**
Municipal indebtedness	**1,000.00**	**3,600.00**	**2,000.00**	**4,100.00**
Temporary loans		1,000.00		600.00
Bonds—general	1,000.00	2,600.00		
Bonds—public utilities			2,000.00	3,500.00
Transfers and refunds				
Trust and investment transactions				
Total payments	$10,791.33	$16,099.18	$7,895.58	$43,971.34
Balance at close of year	2,114.92	2,221.63	181.65	8,199.64
Grand total	**$12,906.25**	**$18,320.81**	**$8,077.23**	**$52,170.98**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(169) East Rockaway; population, 1,607	(170) Oxford; population, 1,594	(171) Liverpool; population, 1,591	(173) Hamilton; population, 1,586
REVENUE	**$6,955.78**	**$12,787.96**	**$6,365.93**	**$33,011.34**
General	**6,955.78**	**9,777.33**	**6,365.93**	**10,511.34**
Taxes	6,894.74	8,009.32	5,564.92	7,134.78
Property and poll taxes	*6,803.51*	*7,330.18*	*5,530.02*	*6,592.00*
Other taxes—bank, etc	*91.23*	*649.14*	*34.90*	*542.78*
Special assessments		1,598.10		
Interest	52.54		64.11	
Licenses and permits	8.50	11.67	300.00	5.00
Fines and penalties			15.00	
Departmental earnings		148.24	414.90	97.75
Cemeteries			5.00	20.00
All others		10.00	2.00	3,253.81
Public utilities—commercial		**3,010.63**		**22,500.00**
Water		3,010.63		6,658.59
Light				15,841.41
NON-REVENUE	**$2,947.50**	**$1,000.00**		
Municipal indebtedness				
Temporary loans	2,947.50	1,000.00		
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				
Trust and investment transactions	50.00			
Total receipts	$9,953.28	$13,787.96	$6,365.93	$33,011.34
Balance on hand at beginning	357.27	3,112.66	1,062.92	4,292.03
Grand total	**$10,310.55**	**$16,900.62**	**$7,428.85**	**$37,303.37**

PAYMENTS	(169) East Rockaway; population, 1,607	(170) Oxford; population, 1,594	(171) Liverpool; population, 1,591	(173) Hamilton, population, 1,586
COST OF GOVERNMENT	**$6,926.43**	**$6,990.62**	**$4,374.79**	**$8,592.49**
General	**6,873.93**	**6,754.55**	**4,374.79**	**8,539.54**
General government	383.30	438.31	422.68	1,147.49
Protection of persons and property	1,621.47	659.31	410.47	1,331.90
Conservation of health	538.05	241.22	397.75	198.00
Sanitation and promotion of cleanliness			508.89	118.75
Highways	4,213.16	5,415.71	2,296.35	4,521.02
Education				600.00
Recreation			93.50	502.64
Cemeteries			23.73	13.56
Public utilities—non-commercial				
All others	117.95		221.42	106.18
Interest	**52.50**	**236.07**		**52.95**
Temporary loans	52.50	87.64		52.95
Bonds—general		148.43		
Public utilities—commercial		**3,016.65**		**19,076.72**
Water		3,016.65		6,352.65
Maintenance		*2,356.65*		*4,372.65*
Interest		*660.00*		*1,980.00*
Sinking fund contributions				
Light				12,724.07
Maintenance				*11,924.07*
Interest				*800.00*
Sinking fund contributions				
Permanent improvements		**1,247.51**		**1,558.74**
Municipal indebtedness	**2,947.50**	**3,000.00**		**1,023.00**
Temporary loans	2,947.50	1,000.00		1,023.00
Bonds—general		1,000.00		
Bonds—public utilities		1,000.00		
Transfers and refunds				
Trust and investment transactions				
Total payments	$9,873.93	$14,254.78	$4,374.79	$30,250.95
Balance at close of year	436.62	2,645.84	3,054.06	7,052.42
Grand total	**$10,310.55**	**$16,900.62**	**$7,428.85**	**$37,303.37**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(174) Castleton; population, 1,583	(175) Rhinebeck; population, 1,580	(176) Adams; population, 1,571	(177) Arcade; population, 1,568
REVENUE	**$11,210.13**	**$8,868.22**	**$14,788.66**	**$32,951.64**
General	**6,034.31**	**8,868.22**	**11,589.98**	**11,795.31**
Taxes	5,954.81	8,487.00	10,525.41	9,348.06
Property and poll taxes	*5,813.64*	*7,931.40*	*9,375.18*	*8,713.24*
Other taxes—bank, etc	*141.17*	*555.60*	*1,150.23*	*634.82*
Special assessments			780.12	2,323.86
Interest				60.59
Licenses and permits	39.50	59.00	45.00	2.00
Fines and penalties	10.00	29.25	76.30	
Departmental earnings	30.00	292.97	163.15	60.80
Cemeteries				
All others				
Public utilities—commercial	**5,175.82**		**3,198.68**	**21,156.33**
Water	5,175.82		3,198.68	6,286.74
Light				14,869.59
NON-REVENUE		**$75.00**	**$1,700.00**	
Municipal indebtedness				
Temporary loans				
Bonds—general				
Bonds—public utilities			1,700.00	
Premium and accrued interest				
Transfers and refunds		**75.00**		**19.34**
Trust and investment transactions				
Total receipts	$11,210.13	$8,943.22	$16,488.66	$32,970.98
Balance on hand at beginning	5,303.01	1,258.16	3,307.83	3,282.73
Grand total	**$16,513.14**	**$10,201.38**	**$19,796.49**	**$36,253.71**

PAYMENTS	(174) Castleton; population, 1,583	(175) Rhinebeck; population, 1,580	(176) Adams; population, 1,571	(177) Arcade; population, 1,568
COST OF GOVERNMENT	**$6,254.30**	**$9,726.46**	**$9,988.23**	**$8,991.31**
General	**5,704.30**	**9,726.46**	**9,988.23**	**6,986.31**
General government	371.12	567.74	511.41	831.89
Protection of persons and property	1,262.13	3,385.61	1,306.48	1,551.00
Conservation of health	180.03		295.77	193.61
Sanitation and promotion of cleanliness	10.00		487.83	
Highways	3,691.12	5,285.98	6,636.78	4,159.81
Education	100.00		187.23	250.00
Recreation			260.00	
Cemeteries	25.00			
Public utilities—non-commercial				
All others	64.90	487.13	302.73	
Interest	**550.00**			**2,005.00**
Temporary loans				
Bonds—general	550.00			2,005.00
Public utilities—commercial	**3,482.75**		**6,512.43**	**18,017.45**
Water	3,482.75		6,512.43	3,251.85
Maintenance	*1,032.75*		*4,762.05*	*2,060.05*
Interest	*2,450.00*		*1,750.38*	*1,191.80*
Sinking fund contributions				
Light				14,765.60
Maintenance				*13,685.10*
Interest				*1,080.50*
Sinking fund contributions				
Permanent improvements			**586.52**	**2,322.23**
Municipal indebtedness	**500.00**		**1,700.00**	**5,050.00**
Temporary loans				
Bonds—general	500.00			2,250.00
Bonds—public utilities			1,700.00	2,800.00
Transfers and refunds				**19.34**
Trust and investment transactions				
Total payments	$10,237.05	$9,726.46	$18,787.18	$34,400.33
Balance at close of year	6,276.09	474.92	1,009.31	1,853.38
Grand total	**$16,513.14**	**$10,201.38**	**$19,796.49**	**$36,253.71**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(178) Waterville; population, 1,564	(179) Hammondsport; population, 1,560	(181) Piermont; population, 1,481	(182) Mexico; population, 1,474
REVENUE	**$13,855.38**	**$14,125.48**	**$14,992.73**	**$14,468.87**
General	**8,321.44**	**9,159.70**	**14,992.73**	**12,149.80**
Taxes	7,848.52	8,981.34	14,641.38	11,155.85
Property and poll taxes	*7,832.20*	*8,539.82*	*14,554.68*	*10,833.23*
Other taxes—bank, etc	*16.32*	*441.52*	*86.70*	*322.62*
Special assessments	309.16	.....	.....	.....
Interest	.....	.....	122.35	.....
Licenses and permits	.....	13.00	20.00	17.00
Fines and penalties	.....	83.00	44.00	.....
Departmental earnings	151.00	30.00	165.00	133.09
Cemeteries	.....	.....	.....	843.86
All others	12.76	52.36	.....	.....
Public utilities—commercial	**5,533.94**	**4,965.78**	.....	**2,319.07**
Water	5,533.94	4,965.78	.....	2,319.07
Light	.....	.....	.....	.....
NON-REVENUE	**$272.00**	.....	**$3,000.00**	.....
Municipal indebtedness	.....	.....	3,000.00	.....
Temporary loans	.....	.....	3,000.00	.....
Bonds—general	.....	.....	.....	.....
Bonds—public utilities	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	100.00	.....	.....	.....
Trust and investment transactions	172.00	.....	.....	.....
Total receipts	$14,127.38	$14,125.48	$17,992.73	$14,468.87
Balance on hand at beginning	2,741.64	1,447.86	29.44	3,405.66
Grand total	**$16,869.02**	**$15,573.34**	**$18,022.17**	**$17,874.53**

PAYMENTS	(178) Waterville; population, 1,564	(179) Hammondsport; population, 1,560	(181) Piermont; population, 1,481	(182) Mexico; population, 1,474
COST OF GOVERNMENT	**$7,586.85**	**$6,277.54**	**$13,490.45**	**$6,957.18**
General	7,586.85	6,277.54	13,446.45	6,957.18
General government	296.22	393.28	1,086.48	220.22
Protection of persons and property	1,197.66	1,333.25	3,540.57	680.51
Conservation of health	187.68	185.65	350.15	309.81
Sanitation and promotion of cleanliness	.....	414.55	1,399.92	.....
Highways	5,865.29	2,959.95	6,214.98	4,823.27
Education	.....	25.00	250.00	.....
Recreation	40.00	532.90	.....	.....
Cemeteries	.....	20.80	.....	755.16
Public utilities—non-commercial	.....	.....	.....	.....
All others	.....	412.16	804.35	168.21
Interest	.....	.....	**44.00**	.....
Temporary loans	.....	.....	44.00	.....
Bonds—general	.....	.....	.....	.....
Public utilities—commercial	**2,211.23**	**3,885.08**	.....	**4,478.53**
Water	2,211.23	3,885.08	.....	4,478.53
Maintenance	*943.81*	*2,735.08*	.....	*1,906.53*
Interest	*1,267.42*	*1,150.00*	.....	*2,572.00*
Sinking fund contributions	.....	.....	.....	.....
Light	.....	.....	.....	.....
Maintenance	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	.....	**1,582.41**	**506.37**	.....
Municipal indebtedness	**4,500.00**	**2,000.00**	**3,750.00**	**2,000.00**
Temporary loans	.....	.....	3,750.00	.....
Bonds—general	.....	.....	.....	.....
Bonds—public utilities	4,500.00	2,000.00	.....	2,000.00
Transfers and refunds	.....	.....	.....	.....
Trust and investment transactions	172.00	.....	.....	.....
Total payments	$14,470.08	$13,745.03	$17,746.82	$13,435.71
Balance at close of year	2,398.94	1,828.31	275.35	4,438.82
Grand total	$16,869.02	$15,573.34	$18,022.17	$17,874.53

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(183) New Hartford; population, 1,459	(184) Weedsport; population, 1,448	(185) Groton; population, 1,445	(186) Webster; population, 1,439
REVENUE	**$11,475.37**	**$10,234.92**	**$26,289.34**	**$11,009.61**
General	**11,475.37**	**10,234.92**	**11,211.81**	**8,705.55**
Taxes	11,349.21	10,063.42	9,634.12	8,435.55
Property and poll taxes	*11,271.46*	*9,867.72*	*9,163.65*	*8,366.63*
Other taxes—bank, etc.	*77.75*	*195.70*	*470.47*	*68.92*
Special assessments			212.10	
Interest	96.16		214.14	
Licenses and permits		4.50	3.00	85.00
Fines and penalties		67.00	56.60	
Departmental earnings	30.00	100.00	1,091.85	185.00
Cemeteries				
All others				
Public utilities—commercial			**15,077.53**	**3,303.46**
Water			4,220.80	3,303.46
Light			10,856.73	
NON-REVENUE	**$7,231.24**	**$282.42**		**$21,784.61**
Municipal indebtedness	**7,231.24**	**282.42**		**20,064.07**
Temporary loans	1,704.24			2,500.00
Bonds—general	5,500.00			17,500.00
Bonds—public utilities				
Premium and accrued interest	27.00	282.42		64.07
Transfers and refunds			**500.00**	**1,720.54**
Trust and investment transactions			**600.00**	
Total receipts	$18,706.61	$10,517.34	$27,389.34	$33,793.62
Balance on hand at beginning	158.13	17,209.12	9,046.46	284.60
Grand total	**$18,864.74**	**$27,726.46**	**$36,435.80**	**$34,078.22**

PAYMENTS	(183) New Hartford; population, 1,459	(184) Weedsport; population, 1,448	(185) Groton; population, 1,445	(186) Webster; population, 1,439
COST OF GOVERNMENT	**$11,158.34**	**$6,969.45**	**$5,543.61**	**$8,519.32**
General	**10,706.84**	**6,200.25**	**5,018.61**	**8,468.82**
General government	425.00	911.31	1,767.03	1,770.60
Protection of persons and property	2,131.11	821.00	930.94	239.95
Conservation of health	204.03	230.07	175.97	376.85
Sanitation and promotion of cleanliness	2,252.12			100.00
Highways	4,921.69	4,001.88	2,041.67	5,681.42
Education		200.00		
Recreation	300.00		100.00	300.00
Cemeteries				
Public utilities—non-commercial				
All others	472.89	36.00	3.00	
Interest	451.50	769.20	525.00	50.50
Temporary loans	5.00			50.50
Bonds—general	446.50	769.20	525.00	
Public utilities—commercial			**15,318.68**	**3,705.00**
Water			3,241.30	3,705.00
Maintenance			*2,046.30*	*2,693.80*
Interest			*595.00*	*1,011.20*
Sinking fund contributions			*600.00*	
Light			12,077.38	
Maintenance			11,284.63	
Interest			792.75	
Sinking fund contributions				
Permanent improvements	**5,500.00**	**11,179.53**		**17,800.00**
Municipal indebtedness	**2,115.00**	**500.00**	**1,950.00**	**3,780.00**
Temporary loans	925.00			2,500.00
Bonds—general	1,190.00	500.00	1,150.00	
Bonds—public utilities			800.00	1,280.00
Transfers and refunds		**501.39**	**500.00**	
Trust and investment transactions				
Total payments	$18,773.34	$19,150.38	$23,312.29	$33,804.32
Balance at close of year	91.40	8,576.08	13,123.51	273.90
Grand total	**$18,864.74**	**$27,726.46**	**$36,435.80**	**$34,078.22**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(188) Valatie; population, 1,410	(189) Brewster; population, 1,402	(190) Moravia; population, 1,393	(191) Elmsford; population, 1,380
REVENUE	**$8,252.85**	**$12,904.76**	**$12,805.03**	**$11,716.17**
General	**6,076.06**	**9,117.66**	**7,755.86**	**11,716.17**
Taxes	5,694.31	8,991.70	7,440.11	11,656.17
Property and poll taxes	*5,675.90*	*8,457.61*	*6,754.45*	*11,656.17*
Other taxes—bank, etc	*18.41*	*534.09*	*685.66*	.....
Special assessments	103.75	.....	.....	.....
Interest	.....	.....	14.10	.....
Licenses and permits	.....	.....	.....	5.00
Fines and penalties	.....	115.00	.....	55.00
Departmental earnings	153.00	10.96	75.00	.....
Cemeteries	.....	.....	.....	.....
All others	125.00	.....	226.65	.....
Public utilities—commercial	**2,176.79**	**3,787.10**	**5,049.17**	.....
Water	2,176.79	3,787.10	5,049.17	.....
Light	.....	.....	.....	.....
NON-REVENUE	.....	.....	.....	**$2,500.00**
Municipal indebtedness	.....	.....	.....	**2,500.00**
Temporary loans	.....	.....	.....	2,500.00
Bonds—general	.....	.....	.....	.....
Bonds—public utilities	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	.....	.....	.....	.....
Trust and investment transactions	.....	.....	.....	.....
Total receipts	$8,252.85	$12,904.76	$12,805.03	$14,216.17
Balance on hand at beginning	298.94	3,686.71	6,329.54	15.56
Grand total	**$8,551.79**	**$16,591.47**	**$19,134.57**	**$14,231.73**

PAYMENTS	(188) Valatie; population, 1,410	(189) Brewster; population, 1,402	(190) Moravia; population, 1,393	(191) Elmsford; population, 1,380
COST OF GOVERNMENT	**$4,543.71**	**$7,438.08**	**$7,498.07**	**$12,716.17**
General	**4,543.71**	**7,171.08**	**7,018.07**	**12,617.67**
General government	457.17	509.45	417.40	2,299.85
Protection of persons and property	806.71	1,403.68	1,701.25	664.17
Conservation of health	482.98	140.44	162.65	687.10
Sanitation and promotion of cleanliness	.....	.....	1,089.14	117.33
Highways	2,025.13	5,017.51	3,084.34	8,719.97
Education	.....	.....	.....	.....
Recreation	.....	100.00	.....	.....
Cemeteries	.....	.....	13.32	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	771.72	.....	549.97	129.25
Interest	.....	**267.00**	**480.00**	**98.50**
Temporary loans	.....	.....	.....	98.50
Bonds—general	.....	267.00	480.00	.....
Public utilities—commercial	**1,965.85**	**2,987.48**	**2,724.26**	.....
Water	1,965.85	2,987.48	2,724.26	.....
Maintenance	*1,323.35*	*887.48*	*1,424.26*	.....
Interest	*642.50*	*2,100.00*	*1,300.00*	.....
Sinking fund contributions	.....	.....	.....	.....
Light	.....	.....	.....	.....
Maintenance	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	.....	.....	.....	.....
Municipal indebtedness	**1,500.00**	**3,000.00**	**3,500.00**	**1,500.00**
Temporary loans	.....	.....	.....	1,500.00
Bonds—general	.....	1,000.00	1,500.00	.....
Bonds—public utilities	1,500.00	2,000.00	2,000.00	.....
Transfers and refunds	**46.30**	.....	.....	.....
Trust and investment transactions	.....	.....	.....	.....
Total payments	$8,055.86	$13,425.56	$13,722.33	$14,216.17
Balance at close of year	495.93	3,165.91	5,412.24	15.56
Grand total	**$8,551.79**	**$16,591.47**	**$19,134.57**	**$14,231.73**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(192) Pittsford; population, 1,376	(195) Wolcott; population, 1,346	(196) Randolph; population, 1,341	(197) Allegheny; population, 1,327
REVENUE	**$9,984.84**	**$17,177.24**	**$12,824.21**	**$7,223.33**
General	**7,047.17**	**12,506.47**	**9,377.49**	**4,281.87**
Taxes	6,941.32	12,073.67	9,226.09	4,281.87
Property and poll taxes	*6,866.88*	*11,658.18*	*8,687.85*	*4,051.00*
Other taxes—bank, etc	*74.44*	*415.49*	*538.24*	*230.87*
Special assessments			50.00	
Interest	103.85		48.40	
Licenses and permits	2.00		1.00	
Fines and penalties		130.00	12.00	
Departmental earnings		78.00	40.00	
Cemeteries				
All others		224.80		
Public utilities—commercial	**2,937.67**	**4,670.77**	**3,446.72**	**2,941.46**
Water	2,937.67	4,670.77	3,446.72	2,941.46
Light				
NON-REVENUE	**$29,132.66**	**$600.00**		**$1,599.84**
Municipal indebtedness	**27,516.08**	**600.00**		**799.84**
Temporary loans		600.00		799.84
Bonds—general	9,000.00			
Bonds—public utilities	18,000.00			
Premium and accrued interest	516.08			
Transfers and refunds				800.00
Trust and investment transactions	1,616.58			
Total receipts	$39,117.50	$17,777.24	$12,824.21	$8,823.17
Balance on hand at beginning	4,121.93	148.95	3,731.73	1,430.35
Grand total	**$43,239.43**	**$17,926.19**	**$16,555.94**	**$10,253.52**

PAYMENTS	(192) Pittsford; population, 1,376	(195) Wolcott; population, 1,346	(196) Randolph; population, 1,341	(197) Allegheny; population, 1,327
COST OF GOVERNMENT	**$5,177.55**	**$10,107.03**	**$7,028.71**	**$3,507.02**
General	**4,444.55**	**9,876.28**	**5,066.21**	**3,495.02**
General government	392.68	448.12	696.65	242.58
Protection of persons and property	448.92	2,969.73	311.25	291.65
Conservation of health		193.85	162.95	171.61
Sanitation and promotion of cleanliness	50.00		380.50	14.90
Highways	3,357.99	5,914.58	3,514.86	2,774.28
Education				
Recreation		350.00		
Cemeteries				
Public utilities—non-commercial				
All others	194.96			
Interest	**733.00**	**230.75**	**1,962.50**	**12.00**
Temporary loans		22.25		12.00
Bonds—general	733.00	208.50	1,962.50	
Public utilities—commercial	**2,579.14**	**3,170.77**	**1,311.31**	**2,940.25**
Water	2,579.14	3,170.77	1,311.31	2,940.25
Maintenance	*2,079.14*	*1,382.02*	*1,271.31*	*1,061.25*
Interest	*500.00*	*1,788.75*	*40.00*	*1,079.00*
Sinking fund contributions				*800.00*
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements	**448.96**		**2,698.27**	**948.00**
Municipal indebtedness	**2,000.00**	**3,250.00**	**2,000.00**	**1,800.00**
Temporary loans		1,250.00		800.00
Bonds—general	1,000.00	500.00	1,000.00	1,000.00
Bonds—public utilities	1,000.00	1,500.00	1,000.00	
Transfers and refunds				
Trust and investment transactions				
Total payments	$10,205.65	$16,527.80	$13,038.29	$9,195.27
Balance at close of year	33,033.78	1,398.39	3,517.65	1,058.25
Grand total	**$43,239.43**	**$17,926.19**	**$16,555.94**	**$10,253.52**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(198) Painted Post; population, 1,319	(199) Little Valley; population, 1,307	(200) Oakfield; population, 1,307	(201) Manlius; population, 1,304
REVENUE	**$13,771.81**	**$18,621.17**	**$5,901.04**	**$7,658.76**
General	**9,968.94**	**8,805.48**	**4,926.79**	**5,193.76**
Taxes	9,933.73	8,601.52	4,838.41	4,950.73
Property and poll taxes	*9,871.02*	*8,362.11*	*4,812.66*	*4,912.98*
Other taxes—bank, etc	*62.71*	*239.41*	*25.75*	*37.75*
Special assessments				
Interest				97.96
Licenses and permits	24.00	61.00	7.00	23.00
Fines and penalties			3.00	
Departmental earnings	11.21	19.25	78.38	122.07
Cemeteries				
All others		123.71		
Public utilities—commercial	**3,802.87**	**9,815.69**	**974.25**	**2,465.00**
Water	3,802.87	3,232.27	974.25	2,465.00
Light		6,583.42		
NON-REVENUE	**$19,543.17**	**$1,020.00**	**$36,833.50**	
Municipal indebtedness	**19,543.17**	**1,020.00**	**36,833.50**	
Temporary loans			1,017.12	
Bonds—general	13,500.00			
Bonds—public utilities	5,000.00	1,000.00	35,000.00	
Premium and accrued interest	1,043.17	20.00	816.38	
Transfers and refunds				
Trust and investment transactions				
Total receipts	$33,314.98	$19,641.17	$42,734.54	$7,658.76
Balance on hand at beginning	1,316.61	551.99	861.81	4,686.78
Grand total	**$34,631.59**	**$20,193.16**	**$43,596.35**	**$12,345.54**

PAYMENTS	(198) Painted Post; population, 1,319	(199) Little Valley; population, 1,307	(200) Oakfield; population, 1,307	(201) Manlius; population, 1,304
COST OF GOVERNMENT	**$6,441.13**	**$7,915.26**	**$4,180.72**	**$5,809.75**
General	**5,951.13**	**7,915.26**	**4,175.72**	**5,734.59**
General government	1,151.29	1,658.51	566.08	462.94
Protection of persons and property	968.05	503.60	225.63	386.62
Conservation of health	76.75	228.86	130.70	198.52
Sanitation and promotion of cleanliness		39.25	25.00	
Highways	3,469.24	5,485.04	3,228.31	4,296.51
Education				
Recreation				300.00
Cemeteries				
Public utilities—non-commercial				
All others	285.80			90.00
Interest	**490.00**		**5.00**	**75.00**
Temporary loans			5.00	75.00
Bonds—general	490.00			
Public utilities—commercial	**4,757.22**	**9,061.04**	**2,599.25**	**1,266.05**
Water	4,757.22	3,242.30	2,599.25	1,266.05
Maintenance	*3,400.47*	*2,181.95*	*1,024.25*	*916.05*
Interest	*1,356.75*		*1,575.00*	*350.00*
Sinking fund contributions		*1,160.35*		
Light		5,818.74		
Maintenance		*5,308.74*		
Interest		*510.00*		
Sinking fund contributions				
Permanent improvements	**5,331.61**	**513.13**	**34,864.53**	**1,292.20**
Municipal indebtedness	**3,650.00**		**1,000.00**	**1,000.00**
Temporary loans			1,000.00	1,000.00
Bonds—general	2,250.00			
Bonds—public utilities	1,400.00	1,000.00		
Transfers and refunds				
Trust and investment transactions		**1,000.00**		
Total payments	$20,179.96	$19,489.43	$42,644.50	$9,367.84
Balance at close of year	14,451.63	703.73	951.85	2,977.70
Grand total	**$34,631.59**	**$20,193.16**	**$43,596.35**	**$12,345.54**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(202) Brockton; population, 1,292	(203) Montour Falls; population, 1,281	(204) Chester; population, 1,280	(205) Champlain; population, 1,279
REVENUE	**$17,188.84**	**$15,829.87**	**$12,779.86**	**$7,360.97**
General	**5,857.17**	**14,246.74**	**5,948.57**	**4,560.97**
Taxes	5,775.87	11,315.66	5,669.47	4,322.21
Property and poll taxes	*5,500.00*	*11,143.59*	*5,024.36*	*3,886.58*
Other taxes—bank, etc	*275.87*	*172.07*	*645.11*	*435.63*
Special assessments			80.50	
Interest	81.50			194.30
Licenses and permits			78.60	27.00
Fines and penalties			40.00	
Departmental earnings		23.00	80.00	17.46
Cemeteries				
All others		2,908.08		
Public utilities—commercial	**11,331.67**	**1,583.13**	**6,831.29**	**2,800.00**
Water	7,687.93	1,583.13	6,831.29	2,800.00
Light	3,643.74			
NON-REVENUE	**$13,077.16**	**$4,500.00**		**$800.00**
Municipal indebtedness	**6,477.16**	**4,500.00**		
Temporary loans	1,452.16	4,500.00		
Bonds—general				
Bonds—public utilities	5,000.00			
Premium and accrued interest	25.00			
Transfers and refunds	**6,600.00**		**$1,648.32**	
Trust and investment transactions				800.00
Total receipts	$30,266.00	$20,329.87	$14,428.18	$8,160.97
Balance on hand at beginning	7,725.04	735.37	2,932.19	6,175.25
Grand total	**$37,991.04**	**$21,065.24**	**$17,360.37**	**$14,336.22**

PAYMENTS	(202) Brockton; population, 1,292	(203) Montour Falls; population, 1,281	(204) Chester; population, 1,280	(205) Champlain; population, 1,279
COST OF GOVERNMENT	**$5,680.53**	**$5,995.25**	**$7,861.00**	**$3,832.58**
General	**5,680.53**	**5,120.38**	**7,178.50**	**3,202.08**
General government	617.25	258.23	380.00	421.17
Protection of persons and property	793.60	386.40	87.50	333.17
Conservation of health	178.65	143.25	148.00	154.00
Sanitation and promotion of cleanliness				
Highways	4,076.03	3,079.01	5,309.61	2,218.79
Education		470.94		
Recreation	15.00			
Cemeteries				
Public utilities—non-commercial		24.90		
All others		757.65	1,253.39	74.95
Interest		**874.87**	**682.50**	**630.50**
Temporary loans		102.87		
Bonds—general		772.00	682.50	630.50
Public utilities—commercial	**8,186.32**	**1,846.40**	**2,680.24**	**2,768.22**
Water	4,007.32	1,846.40	2,680.24	2,768.22
Maintenance	*2,177.52*	*1,353.65*	*805.24*	*1,168.22*
Interest	*1,829.80*	*492.75*	*1,885.00*	*800.00*
Sinking fund contributions				*800.00*
Light	4,179.00			
Maintenance	*4,016.50*			
Interest	*162.50*			
Sinking fund contributions				
Permanent improvements	**12,978.53**	**1,249.39**		
Municipal indebtedness	**2,275.00**	**9,800.00**	**3,700.00**	**750.00**
Temporary loans	1,650.00	5,700.00	700.00	
Bonds—general		2,600.00		750.00
Bonds—public utilities	625.00	1,500.00	3,000.00	
Transfers and refunds	**7,000.00**		**1,648.32**	
Trust and investment transactions				
Total payments	$36,120.38	$18,891.04	$15,889.56	$7,350.80
Balance at close of year	1,870.66	2,174.20	1,470.81	6,985.42
Grand total	**$37,991.04**	**$21,065.24**	**$17,360.37**	**$14,336.22**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(206) Cattaraugus; population, 1,276	(207) Greene; population, 1,272	(208) Williamsville; population, 1,272	(209) Clinton; population, 1,264
REVENUE	**$11,636.92**	**$23,223.83**	**$9,615.92**	**$17,902.85**
General	**8,015.87**	**14,968.17**	**5,765.00**	**7,115.26**
Taxes	7,926.57	10,352.19	5,339.88	6,879.10
Property and poll taxes	*7,203.00*	*9,936.37*	*5,244.73*	*6,879.10*
Other taxes—bank, etc	*723.57*	*415.82*	*95.15*	.....
Special assessments	.....	4,585.05	.....	.....
Interest	.....	.....	.....	.....
Licenses and permits	.....	1.00	15.00	10.00
Fines and penalties	.....	.....	.....	5.00
Departmental earnings	77.00	29.93	290.00	221.16
Cemeteries	.....	.....	.....	.....
All others	12.30	.....	120.12	.....
Public utilities—commercial	**3,621.05**	**8,255.66**	**3,850.92**	**10,787.59**
Water	3,621.05	3,107.07	3,850.92	3,688.81
Light	.....	5,148.59	.....	7,098.78
NON-REVENUE	**$2,823.75**	**$12,099.67**	.....	**$1,300.00**
Municipal indebtedness	**2,700.00**	.....	.....	**800.00**
Temporary loans	2,700.00	.....	.....	800.00
Bonds—general	.....	.....	.....	.....
Bonds—public utilities	.....	12,000.00	.....	.....
Premium and accrued interest	.....	99.67	.....	.....
Transfers and refunds	.....	.....	.....	**500.00**
Trust and investment transactions	**123.75**	.....	.....	.....
Total receipts	$14,460.67	$35,323.50	$9,615.92	$19,202.85
Balance on hand at beginning	316.85	6,053.82	1,732.24	1,206.56
Grand total	**$14,777.52**	**$41,377.32**	**$11,348.16**	**$20,409.41**

PAYMENTS	(206) Cattaraugus; population, 1,276	(207) Greene; population, 1,272	(208) Williamsville; population, 1,272	(209) Clinton; population, 1,264
COST OF GOVERNMENT	**$5,857.89**	**$4,289.36**	**$4,203.52**	**$8,266.68**
General	**5,033.26**	**3,689.11**	**4,153.52**	**6,909.96**
General government	124.75	705.03	548.30	435.88
Protection of persons and property	239.63	760.16	73.80	1,360.41
Conservation of health	140.13	224.51	345.20	161.71
Sanitation and promotion of cleanliness	102.74	23.00	65.19	57.34
Highways	4,119.55	1,730.71	2,474.14	4,874.62
Education	.....	.....	382.29	.....
Recreation	100.00	.....	100.00	.....
Cemeteries	.....	245.70	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	206.46	.....	164.60	20.00
Interest	**824.63**	**598.25**	**50.00**	**1,356.72**
Temporary loans	14.63	478.25	.....	506.72
Bonds—general	810.00	120.00	50.00	850.00
Public utilities—commercial	**2,785.66**	**8,040.55**	**4,427.05**	**8,407.84**
Water	2,785.66	1,422.57	4,427.05	1,204.16
Maintenance	*2,245.87*	*950.07*	*3,467.05*	*349.08*
Interest	*539.79*	*472.50*	*960.00*	*855.00*
Sinking fund contributions	.....	.....	.....	.....
Light	.....	6,617.98	.....	7,203.68
Maintenance	.....	*6,500.48*	.....	*7,080.01*
Interest	.....	*117.50*	.....	*123.67*
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	.....	**8,077.74**	.....	.....
Municipal indebtedness	**3,800.00**	**11,300.00**	**500.00**	**2,850.00**
Temporary loans	1,800.00	7,800.00	.....	1,500.00
Bonds—general	.....	.....	500.00	.....
Bonds—public utilities	2,000.00	3,500.00	.....	1,350.00
Transfers and refunds	.....	.....	.....	**500.00**
Trust and investment transactions	.....	.....	.....	.....
Total payments	$12,443.55	$31,705.65	$9,130.57	20,024.44
Balance at close of year	2,333.97	9,671.67	2,217.59	384.97
Grand total	**$14,777.52**	**$41,377.32**	**$11,348.16**	**$20,409.41**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(210) New Paltz; population, 1,261	(212) Honeoye Falls; population, 1,258	(213) Mill-brook; population, 1,253	(214) Caledonia; population, 1,241
REVENUE	**$17,558.49**	**$14,794.60**	**$8,304.95**	**$10,258.44**
General	**13,682.97**	**13,324.72**	**8,304.95**	**5,994.65**
Taxes	12,427.93	9,313.74	7,033.11	5,678.07
Property and poll taxes	*10,742.76*	*9,281.94*	*6,756.36*	*5,530.91*
Other taxes—bank, etc	*1,685.17*	*31.80*	*276.75*	*147.16*
Special assessments	1,126.22	2,575.10	913.84	.....
Interest	62.82	312.33	250.00	.....
Licenses and permits	16.00	80.00	.....	16.58
Fines and penalties	.....	54.50	108.00	.....
Departmental earnings	50.00	989.05	.....	300.00
Cemeteries	.....	.....	.....	.....
All others	.....	.....	.....	.....
Public utilities—commercial	**3,875.52**	**1,469.88**	.....	**4,263.79**
Water	3,875.52	1,469.88	.....	4,263.79
Light	.....	.....	.....	.....
NON-REVENUE	**$1,062.82**	**$1,500.00**	**$1,000.00**	**$1,503.30**
Municipal indebtedness	.....	.....	**1,000.00**	.....
Temporary loans	.....	.....	1,000.00	.....
Bonds—general	.....	.....	.....	.....
Bonds—public utilities	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	.....	.....	.....	.....
Trust and investment transactions	**1,062.82**	**1,500.00**	.....	**$1,503.30**
Total receipts	$18,621.31	$16,294.60	$9,304.95	$11,761.74
Balance on hand at beginning	2,823.35	3,803.56	541.93	15,456.60
Grand total	**$21,444.66**	**$20,098.16**	**$9,846.88**	**$27,218.34**

PAYMENTS	(210) New Paltz; population, 1,261	(212) Honeoye Falls; population, 1,258	(213) Mill-brook; population, 1,253	(214) Caledonia; population, 1,241
COST OF GOVERNMENT	**$8,048.58**	**$8,699.38**	**$8,289.72**	**$5,787.19**
General	**7,669.08**	**8,699.38**	**8,269.72**	**5,787.19**
General government	1,629.18	300.00	315.85	465.50
Protection of persons and property	425.97	906.00	847.23	2,258.95
Conservation of health	125.24	.....	991.64	210.25
Sanitation and promotion of cleanliness	.....	.....	.....	.....
Highways	4,925.42	4,773.35	6,043.67	2,754.95
Education	292.50	200.00	.....	.....
Recreation	.....	2,520.03	.....	.....
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	270.77	.....	71.33	97.54
Interest	**379.50**	.....	**20.00**	.....
Temporary loans	64.50	.....	.....	.....
Bonds—general	315.00	.....	20.00	.....
Public utilities—commercial	**4,232.60**	**3,616.17**	.....	**3,748.42**
Water	4,232.60	3,616.17	.....	3,748.42
Maintenance	*1,005.10*	*1,558.17*	.....	*1,365.12*
Interest	*2,227.50*	*2,058.00*	.....	*880.00*
Sinking fund contributions	*1,000.00*	.....	.....	*1,503.30*
Light	.....	.....	.....	.....
Maintenance	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	.....	**1,119.18**	.....	.....
Municipal indebtedness	**3,700.00**	.....	**500.00**	.....
Temporary loans	1,700.00	.....	500.00	.....
Bonds—general	2,000.00	.....	.....	.....
Bonds—public utilities	.....	.....	.....	.....
Transfers and refunds	.....	**1,500.00**	.....	.....
Trust and investment transactions	.....	.....	**250.00**	.....
Total payments	$15,981.18	$14,934.73	$9,039.72	$9,535.61
Balance at close of year	5,463.48	5,163.43	807.16	17,682.73
Grand total	**$21,444.66**	**$20,098.16**	**$9,846.88**	**$27,218.34**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(215) Dundee; population, 1,236	(216) Shortsville; population, 1,228	(217) Briar Cliff Manor; population, 1,221	(218) Bainbridge; population, 1,201
REVENUE	**$6,168.23**	**$10,401.79**	**$72,409.96**	**$12,315.31**
General	**6,168.23**	**7,339.53**	**59,252.02**	**7,825.85**
Taxes	6,128.44	7,265.59	47,550.37	7,168.39
Property and poll taxes	*5,677.26*	*7,235.83*	*47,550.37*	*6,795.77*
Other taxes—bank, etc.	*451.18*	*29.76*	.....	*372.62*
Special assessments	.....	.....	.....	638.86
Interest	.....	50.14	715.49	.....
Licenses and permits	.....	1.00	116.25	.....
Fines and penalties	.....	.....	90.26	.....
Departmental earnings	.....	22.80	1,229.65	18.60
Cemeteries	.....	.....	.....	.....
All others	39.79	.....	9,550.00	.....
Public utilities—commercial	.....	**3,062.26**	**13,157.94**	**4,489.46**
Water	.....	3,062.26	13,157.94	4,489.46
Light	.....	.....	.....	.....
NON-REVENUE	.....	.....	**$4,778.53**	**$4,192.00**
Municipal indebtedness	.....	.....	.....	4,192.00
Temporary loans	.....	.....	.....	4,192.00
Bonds—general	.....	.....	.....	.....
Bonds—public utilities	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	.....	.....	4,778.53	.....
Trust and investment transactions	.....	.....	.....	.....
Total receipts	$6,168.23	$10,401.79	$77,188.49	$16,507.31
Balance on hand at beginning	1,085.27	1,972.34	23,838.71	125.01
Grand total	**$7,253.50**	**$12,374.13**	**$101,027.20**	**$16,632.32**

PAYMENTS	(215) Dundee; population, 1,236	(216) Shortsville; population, 1,228	(217) Briar Cliff Manor; population, 1,221	(218) Bainbridge; population, 1,201
COST OF GOVERNMENT	**$4,583.53**	**$4,940.21**	**$46,205.38**	**$5,073.23**
General	**4,497.68**	**4,940.21**	**41,695.50**	**4,382.18**
General government	114.67	1,431.16	2,336.70	245.07
Protection of persons and property	138.50	115.00	5,126.16	658.62
Conservation of health	37.25	238.61	453.08	.....
Sanitation and promotion of cleanliness	.....	120.40	.....	.....
Highways	3,990.06	3,013.04	32,715.29	2,888.25
Education	.....	.....	.....	100.00
Recreation	.....	.....	.....	357.33
Cemeteries	.....	4.00	.....	.....
Public utilities—non-commercial	.....	.....	692.32	.....
All others	217.20	18.00	371.95	132.91
Interest	**85.85**	.....	**4,509.88**	**691.05**
Temporary loans	85.85	.....	.....	22.40
Bonds—general	.....	.....	4,509.88	668.65
Public utilities—commercial	.....	**2,686.48**	**14,957.73**	**4,361.28**
Water	.....	2,686.48	14,957.73	4,361.28
Maintenance	.....	*1,524.88*	*10,126.23*	*3,628.78*
Interest	.....	*1,161.60*	*4,831.50*	*732.50*
Sinking fund contributions	.....	.....	.....	.....
Light	.....	.....	.....	.....
Maintenance	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	.....	**806.66**	**839.11**	**56.00**
Municipal indebtedness	**1,600.00**	**1,200.00**	**10,000.00**	**5,872.00**
Temporary loans	1,600.00	.....	.....	1,842.00
Bonds—general	.....	.....	3,000.00	3,080.00
Bonds—public utilities	.....	1,200.00	7,000.00	950.00
Transfers and refunds	.....	.....	**4,778.53**	.....
Trust and investment transactions	.....	.....	.....	.....
Total payments	$6,183.53	$9,632.75	$76,780.75	$15,362.51
Balance at close of year	1,069.97	2,741.38	24,246.45	1,269.81
Grand total	**$7,253.50**	**$12,374.13**	**$101,027.20**	**$16,632.32**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(220) Friendship; population, 1,199	(221) Chateaugay; population, 1,196	(222) Angola; population, 1,194	(223) Trumansburg population, 1,181
REVENUE	**$12,107.44**	**$6,430.76**	**$15,390.46**	**$6,36 .28**
General	**7,524.41**	**6,430.76**	**10,855.61**	**6,236.28**
Taxes	6,408.38	6,021.13	10,554.81	6,235.78
Property and poll taxes	*5,691.64*	*5,641.71*	*9,997.96*	*5,819.32*
Other taxes—bank, etc.	*716.74*	*379.42*	*556.85*	*416.46*
Special assessments	1,116.03	271.47	118.80	
Interest			32.00	
Licenses and permits				
Fines and penalties				
Departmental earnings		25.00		
Cemeteries		113.16	150.00	
All others				
				.50
Public utilities—commercial	**4,583.03**		**4,534.85**	
Water	4,583.03		4,534.85	
Light				
NON-REVENUE		**$2,187.91**	**$5,650.00**	**$1,000.00**
Municipal indebtedness			**1,650.00**	**1,000.00**
Temporary loans			1,650.00	1,000.00
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds		**2,187.91**	**4,000.00**	
Trust and investment transactions				
Total receipts	$12,107.44	$8,618.67	$21,040.46	$7,236.28
Balance on hand at beginning	781.15	3,368.90	904.40	310.52
Grand total	**$12,888.59**	**$11,987.57**	**$21,944.86**	**$7,546.80**

PAYMENTS	(220) Friendship; population, 1,199	(221) Chateaugay; population, 1,196	(222) Angola; population, 1,194	(223) Trumansburg; population, 1,181
COST OF GOVERNMENT	**$6,624.55**	**$6,828.75**	**$4,892.10**	**$5,213.57**
General	**5,976.55**	**6,220.25**	**3,417.79**	**4,377.95**
General government	341.45	364.59	393.95	841.40
Protection of persons and property	62.00	1,243.78	299.71	775.65
Conservation of health	150.54	267.69	59.76	141.30
Sanitation and promotion of cleanliness	255.00	27.00	36.50	
Highways	4,448.01	4,317.19	2,427.87	2,619.60
Education				
Recreation	719.55		200.00	
Cemeteries				
Public utilities—non-commercial				
All others				
Interest	**648.00**	**608.50**	**1,474.31**	**835.62**
Temporary loans			64.31	34.62
Bonds—general	648.00	608.50	1,410.00	801.00
Public utilities—commercial	**2,927.48**		**5,525.70**	
Water	2,927.48		5,525.70	
Maintenance	*1,913.48*		*3,121.98*	
Interest	*1,014.00*		*2,403.72*	
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements				
Municipal indebtedness	**2,300.00**	**1,300.00**	**7,150.00**	**2,100.00**
Temporary loans			3,950.00	1,000.00
Bonds—general	1,000.00	1,300.00	1,000.00	1,100.00
Bonds—public utilities	1,300.00		2,200.00	
Transfers and refunds		**2,187.91**	**4,000.00**	
Trust and investment transactions				
Total payments	$11,852.03	$10,316.66	$21,567.80	$7,313.57
Balance at close of year	1,036.56	1,670.91	377.06	233.23
Grand total	**$12,888.59**	**$11,987.57**	**$21,944.86**	**$7,546.80**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(225) Macedon; population, 1,147	(226) Dexter; population, 1,145	(227) Nunda; population, 1,140	(229) Naples; population, 1,138
REVENUE	**$1,524.37**	**$6,944.91**	**$6,660.67**	**$8,817.22**
General	**1,524.37**	**6,944.91**	**6,660.67**	**6,522.11**
Taxes	1,134.87	6,837.52	6,500.92	5,818.54
Property and poll taxes	*1,115.58*	*6,721.63*	*6,460.44*	*5,800.00*
Other taxes—bank, etc	*19.29*	*115.89*	*40.48*	*18.54*
Special assessments				701.57
Interest				
Licenses and permits		18.00	35.00	2.00
Fines and penalties		56.00	50.00	
Departmental earnings	45.20	33.39	74.75	
Cemeteries				
All others				
Public utilities—commercial				**2,295.11**
Water				2,295.11
Light				
NON-REVENUE				**32.07**
Municipal indebtedness				
Temporary loans				
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				**32.07**
Trust and investment transactions				
Total receipts	$1,180.07	$6,944.91	$6,660.67	$8,849.29
Balance on hand at beginning	344.30	2,786.87	2,181.91	2,772.98
Grand total	**$1,524.37**	**$9,731.78**	**$8,842.58**	**$11,622.27**

PAYMENTS	(225) Macedon; population, 1,147	(226) Dexter; population, 1,145	(227) Nunda; population, 1,140	(229) Naples; population, 1,138
COST OF GOVERNMENT	**$1,415.92**	**$7,579.89**	**$6,745.74**	**$5,476.55**
General	**1,415.92**	**7,579.89**	**6,562.14**	**4,558.55**
General government	100.69	534.49	388.91	259.60
Protection of persons and property	382.36	383.43	1,537.50	85.50
Conservation of health	64.00	169.13	22.50	131.90
Sanitation and promotion of cleanliness	45.10			
Highways	803.80	6,338.87	3,768.66	4,081.55
Education				
Recreation		100.00		
Cemeteries				
Public utilities—non-commercial				
All others	19.97	53.97	844.57	
Interest			**183.60**	**918.00**
Temporary loans				
Bonds—general			183.60	918.00
Public utilities—commercial				**768.41**
Water				768.41
Maintenance				*228.41*
Interest				*540.00*
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements		**470.76**		
Municipal indebtedness		**800.00**	**680.00**	**2,360.00**
Temporary loans		800.00		
Bonds—general			680.00	1,360.00
Bonds—public utilities				1,000.00
Transfers and refunds				**32.07**
Trust and investment transactions				
Total payments	$1,415.92	$8,850.65	$7,425.74	$8,637.03
Balance at close of year	108.45	881.13	1,416.84	2,985.24
Grand total	**$1,524.37**	**$9,731.78**	**$8,842.58**	**$11,622.27**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(230) New Berlin; population, 1,131	(231) Unadilla; population, 1,125	(232) Schoharie; population, 1,124	(233) Fonda; population, 1,120
REVENUE	**$19,683.09**	**$12,810.03**	**$7,578.52**	**$11,358.21**
General	**15,921.53**	**8,674.37**	**5,629.95**	**7,254.42**
Taxes	6,929.19	8,006.50	5,533.20	7,047.55
Property and poll taxes	*6,647.09*	*7,766.74*	*5,372.67*	*6,510.15*
Other taxes—bank, etc	*282.10*	*239.76*	*160.53*	*537.40*
Special assessments	8,453.89		44.75	90.00
Interest	178.95			
Licenses and permits			15.50	15.00
Fines and penalties			36.50	
Departmental earnings	12.00	667.87		62.50
Cemeteries	347.50			34.00
All others				5.37
Public utilities—commercial	**3,761.56**	**4,135.66**	**1,948.57**	**4,103.79**
Water	3,761.56	4,135.66	1,948.57	4,103.79
Light				
NON-REVENUE	**$27,467.38**	**$53,229.08**		
Municipal indebtedness	**27,314.49**	**53,229.08**		
Temporary loans	7,109.49	1,499.70		
Bonds—general	20,200.00			
Bonds—public utilities		51,000.00		
Premium and accrued interest	5.00	729.38		
Transfers and refunds	**152.89**			
Trust and investment transactions				
Total receipts	$47,150.47	$66,039.11	$7,578.52	$11,358.21
Balance on hand at beginning	5,575.43	705.64	441.28	2,762.60
Grand total	$52,725.90	$66,744.75	$8,019.80	$14,120.81

PAYMENTS	(230) New Berlin; population, 1,131	(231) Unadilla; population, 1,125	(232) Schoharie; population, 1,124	(233) Fonda; population, 1,120
COST OF GOVERNMENT	**$4,012.32**	**$8,324.22**	**$3,083.56**	**7,839.50**
General	**3,150.78**	**7,415.20**	**2,748.81**	**7,177.10**
General government	153.07	415.43	356.18	466.74
Protection of persons and property	762.77	1,224.00	78.02	1,537.77
Conservation of health	160.20	218.41	23.00	1,032.12
Sanitation and promotion of cleanliness			388.54	560.40
Highways	1,693.62	5,501.91	1,898.07	3,363.22
Education	300.00			
Recreation	25.00		5.00	80.00
Cemeteries				136.85
Public utilities—non-commercial				
All others	56.12	55.45		
Interest	**861.54**	**909.02**	**334.75**	**662.40**
Temporary loans	510.92	135.28		
Bonds—general	350.62	773.74	334.75	662.40
Public utilities—commercial	**858.22**	**919.44**	**1,579.35**	**1,486.92**
Water	858.22	919.44	1,579.35	1,486.92
Maintenance	*294.47*	*919.44*	*780.15*	*488.52*
Interest	*563.75*		*799.20*	*998.40*
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements	**12,646.81**	**51,000.00**	**1,515.08**	
Municipal indebtedness	**29,985.37**	**7,499.70**	**1,700.00**	**2,840.00**
Temporary loans	21,485.37	1,499.70		
Bonds—general	1,000.00	1,000.00	500.00	920.00
Bonds—public utilities	1,500.00		1,200.00	1,920.00
Transfers and refunds				
Trust and investment transactions				
Total payments	$47,502.72	$62,743.36	$7,877.99	$12,166.42
Balance at close of year	5,223.18	4,001.39	141.81	1,954.39
Grand total	$52,725.90	$66,744.75	$8,019.80	$14,120.81

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(235) Pelham Manor; population, 1,115	(236) Port Byron; population, 1,115	(237) Cape Vincent; population, 1,102	(238) Salem; population, 1,096
REVENUE	**$59,896.97**	**$10,010.16**	**$12,155.95**	**$5,983.99**
General	**50,896.97**	**4,619.54**	**7,693.50**	**5,983.99**
Taxes	49,191.76	4,425.66	7,648.94	4,997.95
Property and poll taxes	*49,191.76*	*4,392.74*	*7,636.01*	*4,577.61*
Other taxes—bank, etc		*32.92*	*12.93*	*420.34*
Special assessments		11.50	29.40	860.00
Interest	1,213.21	3.28		92.94
Licenses and permits	152.50	92.00	15.16	2.50
Fines and penalties	64.55	37.10		
Departmental earnings	272.85	50.00		30.60
Cemeteries				
All others	2.10			
Public utilities—commercial		**5,390.62**	**4,462.45**	
Water		874.77	4,462.45	
Light		4,515.85		
NON-REVENUE	**$42,614.92**	**$18,121.35**	**$500.00**	**$1,000.00**
Municipal indebtedness	**42,614.92**	**16,596.35**	**500.00**	**1,000.00**
Temporary loans	7,500.00	1,000.00	500.00	1,000.00
Bonds—general	35,000.00	15,400.00		
Bonds—public utilities				
Premium and accrued interest	114.92	196.35		
Transfers and refunds		**1,525.00**		
Trust and investment transactions				
Total receipts	$93,511.89	$28,131.51	$12,655.95	$6,983.99
Balance on hand at beginning	1,565.89	2,181.98	1,222.38	403.03
Grand total	**$95,077.78**	**$30,313.49**	**$13,878.33**	**$7,387.02**

PAYMENTS	(235) Pelham Manor; population, 1,115	(236) Port Byron; population, 1,115	(237) Cape Vincent; population, 1,102	(238) Salem; population, 1,096
COST OF GOVERNMENT	**$42,819.83**	**$3,588.37**	**$4,281.87**	**$6,367.57**
General	**35,701.33**	**3,256.12**	**3,997.27**	**6,108.45**
General government	2,332.84	708.90	377.25	283.10
Protection of persons and property	13,469.51	539.19	385.43	241.87
Conservation of health	935.24	125.54	147.92	214.42
Sanitation and promotion of cleanliness	3,733.29	286.36	59.77	
Highways	14,409.04	1,543.79	2,921.42	5,309.06
Education				
Recreation				50.00
Cemeteries				10.00
Public utilities—non-commercial				
All others	821.41	52.34	105.48	
Interest	**7,118.50**	**332.25**	**284.60**	**259.12**
Temporary loans	240.55	5.00	35.22	4.12
Bonds—general	6,877.95	327.25	249.38	255.00
Public utilities—commercial		**4,887.57**	**6,866.04**	
Water		187.91	6,866.04	
Maintenance		*187.91*	*6,655.24*	
Interest			*210.80*	
Sinking fund contributions				
Light		4,699.66		
Maintenance		*4,533.40*		
Interest		*166.26*		
Sinking fund contributions				
Permanent improvements	**22,225.11**	**8,648.17**		
Municipal indebtedness	**11,700.00**	**1,500.00**	**1,950.00**	**1,000.00**
Temporary loans	2,500.00	1,000.00	1,450.00	1,000.00
Bonds—general	9,200.00		500.00	
Bonds—public utilities		500.00		
Transfers and refunds		**1,525.00**		**4.00**
Trust and investment transactions				
Total payments	$76,744.94	$20,149.11	$13,097.91	$7,371.57
Balance at close of year	18,332.84	10,164.38	780.42	15.45
Grand total	**$95,077.78**	**$30,313.49**	**$13,873.33**	**$7,387.02**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(239) Yorkville; population, 1,086	(240) Avoca; population, 1,083	(242) Chittenango; population, 1,074	(243) North Collins; population, 1,068
REVENUE	**$7,639.73**	**$4,997.47**	**$4,010.08**	**$6,978.01**
General	**7,639.73**	**4,997.47**	**4,010.08**	**5,843.71**
Taxes	7,312.42	4,969.94	3,927.83	5,228.43
Property and poll taxes	*7,261.07*	*4,819.91*	*3,901.13*	*4,729.22*
Other taxes—bank, etc	*51.35*	*150.03*	*26.70*	*499.21*
Special assessments	119.91			
Interest	111.90			567.79
Licenses and permits				
Fines and penalties	95.50			
Departmental earnings		27.53	75.00	47.49
Cemeteries				
All others			7.25	
Public utilities—commercial				**1,134.30**
Water				1,134.30
Light				
NON-REVENUE				
Municipal indebtedness				
Temporary loans				
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				
Trust and investment transactions				
Total receipts	$7,639.73	$4,997.47	$4,010.08	$6,978.01
Balance on hand at beginning	5,925.91	863.84	1,162.30	33,442.50
Grand total	**$13,565.64**	**$5,861.31**	**$5,172.38**	**$40,420.51**

PAYMENTS	(239) Yorkville; population, 1,086	(240) Avoca; population, 1,083	(242) Chittenango; population, 1,074	(243) North Collins; population, 1,068
COST OF GOVERNMENT	**$5,553.51**	**$3,699.18**	**$3,993.86**	**$1,783.20**
General	**3,678.43**	**3,699.18**	**3,993.86**	**1,783.20**
General government	583.72	496.98	160.70	189.73
Protection of persons and property	420.00	150.00	400.00	572.81
Conservation of health	171.17	109.45	83.32	69.67
Sanitation and promotion of cleanliness	48.50		1,197.37	7.02
Highways	2,374.96	2,792.75	1,930.46	943.97
Education				
Recreation		150.00		
Cemeteries				
Public utilities—non-commercial				
All others	125.08		222.01	
Interest	**1,875.08**			
Temporary loans				
Bonds—general	1,875.08			
Public utilities—commercial		**1,113.72**		**4,328.24**
Water		1,113.72		4,328.24
Maintenance		*393.72*		*2,753.24*
Interest		*720.00*		*1,575.00*
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements				**33,896.86**
Municipal indebtedness	**2,000.00**			
Temporary loans				
Bonds—general	2,000.00			
Bonds—public utilities				
Transfers and refunds				**3.42**
Trust and investment transactions				
Total payments	$7,553.51	$4,812.90	$3,993.86	$40,011.72
Balance at close of year	6,012.13	1,048.41	1,178.52	408.79
Grand total	**$13,565.64**	**$5,861.31**	**$5,172.38**	**$40,420.51**

RECEIPTS	(244) Jordan; population, 1,063	(245) Stamford; population, 1,060	(246) Middleburg; population, 1,059	(247) Antwerp; population, 1,057
REVENUE	**$5,491.07**	**$10,712.18**	**$4,609.98**	**$10,689.83**
General	**5,491.07**	**10,712.18**	**4,609.98**	**7,505.30**
Taxes	5,423.58	9,275.06	4,497.97	6,710.62
Property and poll taxes	*5,409.58*	*8,554.68*	*4,257.09*	*6,510.44*
Other taxes—bank, etc	*14.00*	*720.38*	*240.88*	*200.18*
Special assessments		126.77		630.46
Interest				
Licenses and permits	34.49	14.00	54.00	85.00
Fines and penalties				28.00
Departmental earnings	31.00	1,282.18	58.01	
Cemeteries				
All others	2.00	14.17		51.22
Public utilities—commercial				**3,184.53**
Water				3,184.53
Light				
NON-REVENUE		**$6,000.00**	**$739.15**	**$10,459.81**
Municipal indebtedness		**6,000.00**	**739.15**	**10,459.81**
Temporary loans			739.15	
Bonds—general		6,000.00		10,000.00
Bonds—public utilities				
Premium and accrued interest				459.81
Transfers and refunds				
Trust and investment transactions				
Total receipts	$5,491.07	$16,712.18	$5,349.13	$21,149.64
Balance on hand at beginning	1,997.17	186.35	636.24	3,817.46
Grand total	**$7,488.24**	**$16,898.53**	**$5,985.37**	**$24,967.10**

PAYMENTS	(244) Jordan; population, 1,063	(245) Stamford; population, 1,060	(246) Middleburg; population, 1,059	(247) Antwerp; population, 1,057
COST OF GOVERNMENT	**$4,524.04**	**$8,861.99**	**$4,843.27**	**$4,710.84**
General	**4,474.04**	**7,830.49**	**4,833.22**	**3,375.01**
General government	950.09	2,557.65	96.00	244.69
Protection of persons and property	781.25	1,030.34	1,185.82	698.50
Conservation of health	183.12	264.08	117.30	140.70
Sanitation and promotion of cleanliness		164.15	161.41	381.20
Highways	2,549.58	3,467.89	3,099.54	1,896.12
Education		200.00		
Recreation				
Cemeteries	10.00			
Public utilities—non-commercial				
All others		146.38	173.15	13.80
Interest	**50.00**	**1,031.50**	**10.05**	**1,335.83**
Temporary loans		65.00	10.05	270.00
Bonds—general	50.00	966.50		1,065.83
Public utilities—commercial				**2,365.81**
Water				2,365.81
Maintenance				*1,755.81*
Interest				*610.00*
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements		**184.96**		**13,693.94**
Municipal indebtedness	**1,000.00**	**6,169.18**	**450.00**	**1,000.00**
Temporary loans		3,869.18	450.00	
Bonds—general	1,000.00	2,300.00		1,000.00
Bonds—public utilities				
Transfers and refunds				
Trust and investment transactions				
Total payments	$5,524.04	$15,216.13	$5,293.27	$21,770.59
Balance at close of year	1,964.20	1,682.40	692.10	3,196.51
Grand total	**$7,488.24**	**$16,898.53**	**$5,985.37**	**$24,967.10**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(248) Theresa; population, 1,053	(249) Victor; population, 1,051	(250) Pawling; population, 1,050	(251) Still-water; population, 1,041
REVENUE	**$11,291.75**	**$9,757.07**	**$9,457.88**	**$3,664.44**
General	**7,710.77**	**7,874.65**	**7,108.25**	**3,664.44**
Taxes	7,659.14	7,418.83	7,019.88	3,511.79
Property and poll taxes	*7,275.33*	*7,385.26*	*6,042.43*	*3,451.55*
Other taxes—bank, etc	*383.81*	*33.57*	*977.42*	*60.24*
Special assessments				39.65
Interest	34.13			
Licenses and permits	17.50	1.00		
Fines and penalties		321.78		
Departmental earnings		133.04		105.00
Cemeteries				
All others			88.38	8.00
Public utilities—commercial	**3,580.98**	**1,882.42**	**2,349.62**	
Water	1,399.63	1,882.42	2,349.62	
Light	2,181.35			
NON-REVENUE	**$2,899.96**			
Municipal indebtedness	**2,899.96**			
Temporary loans	2,899.96			
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				
Trust and investment transactions				
Total receipts	$14,191.71	$9,757.07	$9,457.88	$3,664.44
Balance on hand at beginning	757.21	6,352.70	3,353.17	117.14
Grand total	**$14,948.92**	**$16,109.77**	**$12,811.05**	**$3,781.58**

PAYMENTS	(248) Theresa; population, 1,053	(249) Victor; population, 1,051	(250) Pawling; population, 1,050	(251) Still-water; population, 1,041
COST OF GOVERNMENT	**$3,330.41**	**$6,605.35**	**$5,815.28**	**$3,407.91**
General	**3,126.77**	**5,416.35**	**5,815.28**	**2,501.65**
General government	228.63	669.34	185.50	342.19
Protection of persons and property	766.40	999.64	1,093.29	638.77
Conservation of health	154.93	130.50	210.64	9.00
Sanitation and promotion of cleanliness	119.59			
Highways	1,857.22	3,601.87	4,325.85	1,511.69
Education				
Recreation				
Cemeteries				
Public utilities—non-commercial				
All others		15.00		
Interest	**203.64**	**1,189.00**		**906.26**
Temporary loans	53.64			
Bonds—general	150.00	1,189.00		906.26
Public utilities—commercial	**4,608.53**	**1,129.75**	**1,555.34**	
Water	1,856.61	1,120.75	1,555.34	
Maintenance	*1,226.61*	*1,066.85*	*395.34*	
Interest	*630.00*	*53.90*	*1,160.00*	
Sinking fund contributions				
Light	2,751.92			
Maintenance	*2,148.32*			
Interest	*603.60*			
Sinking fund contributions				
Permanent improvements		**1,893.27**		**250.00**
Municipal indebtedness	5,817.04	1,450.00	2,000.00	
Temporary loans	2,817.04			
Bonds—general	1,000.00	350.00		
Bonds—public utilities	2,000.00	1,100.00	2,000.00	
Transfers and refunds				
Trust and investment transactions				
Total payments	$13,755.98	$11,069.37	$9,370.62	$3,657.91
Balance at close of year	1,192.94	5,040.40	3,440.43	123.67
Grand total	**$14,948.92**	**$16,109.77**	**$12,811.05**	**$3,781.58**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(252) Belmont; population, 1,031	(253) Hilburn; population, 1,017	(254) Sherburne; population, 1,016	(255) Marathon; population, 1,006
REVENUE	**$8,923.11**	**$4,929.32**	**$21,103.14**	**$14,750.16**
General	**6,411.46**	**4,929.32**	**5,987.23**	**5,965.38**
Taxes	5,494.86	4,387.82	5,808.78	5,814.78
Property and poll taxes	*5,087.60*	*4,364.73*	*5,026.61*	*5,537.11*
Other taxes—bank, etc	*407.26*	*23.09*	*782.17*	*277.67*
Special assessments	894.40	100.00	73.10	
Interest				
Licenses and permits			5.00	
Fines and penalties			10.00	
Departmental earnings	22.20	441.50	90.35	150.60
Cemeteries				
All others				
Public utilities—commercial	**2,511.65**		**15,115.91**	**8,784.78**
Water	2,511.65		3,817.50	2,594.73
Light			11,298.41	6,190.05
NON-REVENUE	**$1,941.89**		**$12,279.88**	
Municipal indebtedness	**650.00**		**11,279.88**	
Temporary loans	650.00		3,225.00	
Bonds—general				
Bonds—public utilities			7,500.00	
Premium and accrued interest			554.88	
Transfers and refunds	**1,291.80**		**1,000.00**	
Trust and investment transactions				
Total receipts	$10,864.91	$4,929.32	$33,383.02	$14,750.16
Balance on hand at beginning	2,743.60	752.53	835.61	13,023.11
Grand total	$13,608.51	$5,681.85	$34,218.63	$27,773.27

PAYMENTS	(252) Belmont; population, 1,031	(253) Hilburn; population, 1,017	(254) Sherburne; population, 1,016	(255) Marathon; population, 1,006
COST OF GOVERNMENT	**$5,653.47**	**$4,431.58**	**$5,947.22**	**$5,096.80**
General	4,574.36	4,411.58	5,551.62	4,624.62
General government	730.15	480.16	960.19	426.50
Protection of persons and property	678.50	848.22	405.80	135.37
Conservation of health	23.00	275.51	3.85	181.30
Sanitation and promotion of cleanliness	20.00			
Highways	2,872.65	2,800.69	3,874.90	3,620.03
Education	250.00			112.79
Recreation		7.00	150.00	
Cemeteries				
Public utilities—non-commercial				
All others			155.88	148.83
Interest	**1,079.17**	**20.00**	**395.60**	**471.98**
Temporary loans		20.00	55.60	
Bonds—general	1,079.17		340.00	471.98
Public utilities—commercial	**3,103.68**		**12,474.67**	**7,179.15**
Water	3,103.68		1,946.73	1,654.19
Maintenance			*1,136.73*	*1,214.19*
Interest			*810.00*	*440.00*
Sinking fund contributions				
Light			10,527.94	5,524.96
Maintenance			*10,017.94*	*5,420.92*
Interest			*510.00*	*52.50*
Sinking fund contributions				
Permanent improvements	**357.05**		**9,071.85**	**7,092.99**
Municipal indebtedness	**2,150.00**	**400.00**	**6,900.00**	**2,000.00**
Temporary loans	650.00	400.00	3,000.00	
Bonds—general	1,000.00			500.00
Bonds—public utilities	500.00		3,900.00	1,500.00
Transfers and refunds	**1,291.80**			
Trust and investment transactions				
Total payments	$12,566.00	$4,831.58	$33,493.74	$21,368.94
Balance at close of year	1,042.51	850.27	724.89	6,404.33
Grand total	$13,608.51	$5,681.85	$34,218.63	$27,773.27

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(256) Oriskany; population, 1,003	(258) Marcellus; population, 991	(260) Oriskany Falls; population, 973	(261) Clayville; population, 972
REVENUE	**$5,771.38**	**$8,195.74**	**$6,566.84**	**$1,891.36**
General	**5,771.38**	**5,722.76**	**5,211.81**	**1,891.36**
Taxes	5,460.96	5,579.50	4,995.55	1,885.51
Property and poll taxes	*5,392.86*	*5,464.38*	*4,982.27*	*1,875.02*
Other taxes—bank, etc	*68.10*	*115.12*	*13.28*	*10.49*
Special assessments			213.26	
Interest	260.42	45.81		5.35
Licenses and permits		13.00	3.00	
Fines and penalties				
Departmental earnings	50.00	84.45		
Cemeteries				
All others				.50
Public utilities—commercial		**1,472.98**	**1,355.03**	
Water		1,472.98	1,355.03	
Light				
NON-REVENUE	**$40,660.49**	**$1,000.00**		**$4,180.20**
Municipal indebtedness	**40,660.49**	**1,000.00**		**4,180.20**
Temporary loans		1,000.00		
Bonds—general	40,000.00			4,000.00
Bonds—public utilities	660.49			
Premium and accrued interest				180.20
Transfers and refunds				
Trust and investment transactions				
Total receipts	$46,431.87	$8,195.74	$6,566.84	$6,071.56
Balance on hand at beginning	1,141.91	1,395.27	2,507.40	17.81
Grand total	**$47,573.78**	**$9,591.01**	**$9,074.24**	**$6,089.37**

PAYMENTS	(256) Oriskany; population, 1,003	(258) Marcellus; population, 991	(260) Oriskany Falls; population, 973	(261) Clayville; population, 972
COST OF GOVERNMENT	**$5,615.67**	**$3,310.10**	**$2,669.90**	**$1,556.13**
General	**4,815.67**	**3,284.43**	**2,579.90**	**1,556.13**
General government	1,106.45	140.60	162.41	211.09
Protection of persons and property	1,276.00	178.18	314.45	42.00
Conservation of health	203.75	152.37	128.44	145.53
Sanitation and promotion of cleanliness				
Highways	2,204.47	2,689.52	1,974.60	1,157.51
Education				
Recreation	25.00	25.00		
Cemeteries				
Public utilities—non-commercial				
All others		98.76		
Interest	**800.00**	**25.67**	**90.00**	
Temporary loans		25.67		
Bonds—general	800.00		90.00	
Public utilities—commercial		**1,758.50**	**1,780.68**	
Water		1,758.50	1,780.68	
Maintenance		*542.60*	*124.68*	
Interest		*1,215.90*	*1,656.00*	
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements	**13,097.25**			**4,000.00**
Municipal indebtedness		**2,280.00**	**2,700.00**	
Temporary loans		1,000.00		
Bonds—general			1,000.00	
Bonds—public utilities		1,280.00	1,700.00	
Transfers and refunds				
Trust and investment transactions				
Total payments	$18,712.92	$7,348.60	$7,150.58	$5,556.13
Balance at close of year	28,860.86	2,242.41	1,923.66	533.24
Grand total	**$47,573.78**	**$9,591.01**	**$9,074.24**	**$6,089.37**

RECEIPTS	(262) Castile; population, 962	(263) Cohocton; population, 958	(264) Montgomery; population, 957	(265) Fultonville; population, 955
REVENUE	**$15,010.36**	**$7,974.32**	**$7,600.04**	**$6,865.70**
General	**6,844.93**	**6,921.73**	**6,102.49**	**6,865.70**
Taxes	6,406.83	6,764.72	5,286.33	6,821.46
Property and poll taxes	*6,367.58*	*6,646.13*	*5,178.10*	*6,597.63*
Other taxes—bank, etc	*39.25*	*118.59*	*108.23*	*223.83*
Special assessments	438.10	78.26	431.56	
Interest				
Licenses and permits		6.00		
Fines and penalties			28.00	
Departmental earnings		72.75	289.30	44.24
Cemeteries				
All others			67.30	
Public utilities—commercial	**8,165.43**	**1,052.59**	**1,497.55**	
Water	1,860.53	1,052.59	1,497.55	
Light	6,304.90			
NON-REVENUE		**$1,700.00**	**$984.80**	
Municipal indebtedness		**1,700.00**	**984.80**	
Temporary loans		500.00	984.80	
Bonds—general		1,200.00		
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				
Trust and investment transactions				
Total receipts	$15,010.36	$9,674.32	$8,584.84	$6,865.70
Balance on hand at beginning	3,019.53	1,969.39	2,645.42	402.16
Grand total	**$18,029.89**	**$11,643.71**	**$11,230.26**	**$7,267.86**

PAYMENTS	(262) Castile; population, 962	(263) Cohocton; population, 958	(264) Montgomery; population, 957	(265) Fultonville; population, 955
COST OF GOVERNMENT	**$2,822.77**	**$5,516.40**	**$4,317.95**	**$5,524.12**
General	**2,822.77**	**5,133.70**	**3,967.95**	**4,799.12**
General government	343.15	20.00	1,056.10	262.90
Protection of persons and property	309.01	116.25	683.42	1,665.33
Conservation of health		32.60	130.75	36.21
Sanitation and promotion of cleanliness				280.00
Highways	2,020.61	4,874.00	1,848.88	2,477.26
Education			100.00	
Recreation	150.00		148.80	
Cemeteries				77.42
Public utilities—non-commercial				
All others		90.85		
Interest		**382.70**	**350.00**	**725.00**
Temporary loans		25.10		
Bonds—general		357.60	350.00	725.00
Public utilities—commercial	**9,904.55**	**3,036.91**	**2,457.62**	
Water	2,872.27	3,036.91	2,457.62	
Maintenance	*1,672.80*	*1,911.91*	*1,307.62*	
Interest	*1,199.47*	*1,125.00*	*1,150.00*	
Sinking fund contributions				
Light	7,032.28			
Maintenance	*6,831.03*			
Interest	*201.25*			
Sinking fund contributions				
Permanent improvements		**1,469.00**		
Municipal indebtedness	**2,900.00**	**1,500.00**	**1,500.00**	**1,500.00**
Temporary loans	800.00	500.00	1,000.00	
Bonds—general		1,000.00	500.00	1,500.00
Bonds—public utilities	2,100.00			
Transfers and refunds				
Trust and investment transactions				
Total payments	$15,627.32	$11,522.31	$8,275.57	$7,024.12
Balance at close of year	2,402.57	121.40	2,954.69	243.74
Grand total	**$18,029.89**	**$11,643.71**	**$11,230.26**	**$7,267.86**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(266) Hagaman; population, 952	(267) Sherman; population, 949	(268) Blasdell; population, 940	(271) Lima; population, 922
REVENUE	**$2,312.41**	**$7,184.06**	**$17,718.63**	**$7,030.94**
General	**2,312.41**	**5,672.12**	**14,819.51**	**4,380.24**
Taxes	2,312.41	5,485.10	14,475.60	4,113.09
Property and poll taxes	*2,156.23*	*5,261.34*	*14,356.43*	*3,960.38*
Other taxes—bank, etc	*156.18*	*223.76*	*119.17*	*152.71*
Special assessments			11.31	257.60
Interest			118.50	
Licenses and permits		2.00	124.10	
Fines and penalties			90.00	
Departmental earnings		125.80		9.55
Cemeteries				
All others		59.22		
Public utilities—commercial		**1,511.94**	**2,899.12**	**2,650.70**
Water		1,511.94	2,899.12	2,650.70
Light				
NON-REVENUE				**$3,287.13**
Municipal indebtedness				**3,200.00**
Temporary loans				3,200.00
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				**87.13**
Trust and investment transactions				
Total receipts	$2,312.41	$7,184.06	$17,718.63	$10,318.07
Balance on hand at beginning	239.84	965.57	4,800.23	189.58
Grand total	**$2,552.25**	**$8,149.63**	**$22,518.86**	**$10,507.65**

PAYMENTS	(266) Hagaman; population, 952	(267) Sherman; population, 949	(268) Blasdell; population, 940	(271) Lima; population, 922
COST OF GOVERNMENT	**$2,371.83**	**$3,028.85**	**$7,249.13**	**$3,968.00**
General	**2,371.83**	**3,028.85**	**7,189.12**	**3,937.72**
General government	168.47	159.29	1,464.52	83.71
Protection of persons and property	6.00	41.00	1,081.29	388.31
Conservation of health	124.40		206.69	156.20
Sanitation and promotion of cleanliness		56.92	2,392.25	
Highways	2,072.96	2,679.85	1,844.35	3,057.95
Education				
Recreation			200.00	
Cemeteries				
Public utilities—non-commercial				
All others		91.79		251.55
Interest			**60.01**	**30.28**
Temporary loans			60.01	30.28
Bonds—general				
Public utilities—commercial		**1,765.69**	**4,434.44**	**3,275.60**
Water		1,765.69	4,434.44	3,275.60
Maintenance		*1,090.69*	*2,572.44*	*2,890.60*
Interest		*675.00*	*1,862.00*	*385.00*
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements		**315.35**		**823.31**
Municipal indebtedness		**1,000.00**	**5,300.00**	**2,200.00**
Temporary loans			2,000.00	1,200.00
Bonds—general				
Bonds—public utilities		1,000.00	3,300.00	1,000.00
Transfers and refunds				**87.13**
Trust and investment transactions				
Total payments	$2,371.83	$6,109.89	$16,983.57	$10,354.04
Balance at close of year	180.42	2,039.74	5,535.29	153.61
Grand total	**$2,552.25**	**$8,149.63**	**$22,518.86**	**$10,507.65**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(272) Woodridge; population, 900	(273) Scottsville; population, 900	(274) Silver Springs; population, 893	(275) Millerton; population 890
REVENUE	**$4,028.69**	**$3,554.47**	**$11,901.31**	**$10,651.70**
General	**3,029.69**	**3,554.47**	**7,267.50**	**5,949.82**
Taxes	3,029.69	3,320.84	7,235.50	5,613.68
Property and poll taxes	*2,991.98*	*3,293.53*	*7,000.84*	*5,194.48*
Other taxes—bank, etc	*37.71*	*27.31*	*234.66*	*419.20*
Special assessments		93.72		93.64
Interest		17.31		
Licenses and permits			17.00	27.00
Fines and penalties				94.50
Departmental earnings		122.60	15.00	121.00
Cemeteries				
All others				
Public utilities—commercial	**999.00**		**4,633.81**	**4,701.88**
Water	999.00		1,803.65	4,701.88
Light			2,830.16	
NON-REVENUE	**$500.00**		**$100.00**	
Municipal indebtedness	**500.00**			
Temporary loans	500.00			
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds			100.00	
Trust and investment transactions				
Total receipts	$4,528.69	$3,554.47	$12,001.31	$10,651.70
Balance on hand at beginning	807.60	348.36	116.45	1,595.07
Grand total	**$5,336.29**	**$3,902.83**	**$12,117.76**	**$12,246.77**

PAYMENTS	(272) Woodridge; population, 900	(273) Scottsville; population, 900	(274) Silver Springs; population, 893	(275) Millerton; population, 890
COST OF GOVERNMENT	**$2,165.56**	**$3,239.53**	**$1,583.40**	**$5,758.31**
General	**2,165.56**	**3,119.53**	**1,583.40**	**5,258.31**
General government	320.86	355.38	358.07	777.73
Protection of persons and property	433.45	114.08	240.43	1,190.58
Conservation of health	147.50	140.05	123.62	292.97
Sanitation and promotion of cleanliness				
Highways	958.67	2,510.02	861.28	2,997.03
Education				
Recreation				
Cemeteries				
Public utilities—non-commercial				
All others	305.08			
Interest		**120.00**		**500.00**
Temporary loans				
Bonds—general		120.00		500.00
Public utilities—commercial	**3,110.30**		**6,566.73**	**2,107.75**
Water	3,110.30		2,034.24	2,107.75
Maintenance	*1,360.30*		*650.24*	*1,457.75*
Interest	*1,750.00*		*1,384.00*	*650.00*
Sinking fund contributions				
Light			4,532.49	
Maintenance			*4,257.49*	
Interest			*275.00*	
Sinking fund contributions				
Permanent improvements			**991.08**	
Municipal indebtedness		**400.00**	**2,000.00**	**2,500.00**
Temporary loans				
Bonds—general		400.00		1,000.00
Bonds—public utilities			2,000.00	1,500.00
Transfers and refunds			**100.00**	
Trust and investment transactions				
Total payments	$5,275.86	$3,639.53	$11,241.21	$10,366.06
Balance at close of year	60.43	263.30	876.55	1,880.71
Grand total	**$5,336.29**	**$3,902.83**	**$12,117.76**	**$12,246.77**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(276) McGrawville; population, 887	(277) Brownville; population, 885	(278) Ellicottville; population, 881	(279) Dannemora; population, 869
REVENUE	**$8,605.07**	**$4,755.80**	**$4,325.67**	**$2,885.18**
General	5,889.91	4,755.80	4,325.67	816.41
Taxes	5,801.14	4,640.34	4,217.17	816.41
Property and poll taxes	*5,801.14*	*4,626.10*	*4,002.72*	*816.41*
Other taxes—bank, etc		*14.24*	*214.45*	
Special assessments				
Interest	33.47	29.16		
Licenses and permits				
Fines and penalties		4.30		
Departmental earnings	55.30	82.00		
Cemeteries				
All others			108.50	
Public utilities—commercial	**2,715.16**			**2,068.77**
Water	2,715.16			1,511.85
Light				556.92
NON-REVENUE				**$800.00**
Municipal indebtedness				
Temporary loans				
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				
Trust and investment transactions				800.00
Total receipts	$8,605.07	$4,755.80	$4,325.67	$5,685.18
Balance on hand at beginning	1,120.61	535.61	2,523.55	1,731.64
Grand total	**$9,725.68**	**$5,291.41**	**$6,849.22**	**$7,416.82**

PAYMENTS	(276) McGrawville; population, 887	(277) Brownville; population, 885	(278) Ellicottville; population, 881	(279) Dannemora; population, 869
COST OF GOVERNMENT	**$3,445.78**	**$4,309.39**	**$6,050.42**	**$619.52**
General	**3,042.18**	**4,309.39**	**6,050.42**	**619.52**
General government	164.55	443.63	185.00	88.09
Protection of persons and property	918.50	993.21	910.00	48.15
Conservation of health	152.50	113.40	88.10	179.48
Sanitation and promotion of cleanliness				
Highways	1,168.14	2,733.15	4,867.32	303.80
Education				
Recreation		26.00		
Cemeteries				
Public utilities—non-commercial	540.64			
All others	97.85			
Interest	**403.60**			
Temporary loans	66.10			
Bonds—general	337.50			
Public utilities—commercial	**1,266.45**			**3,637.87**
Water	1,266.45			1,055.65
Maintenance	*606.45*			*41.15*
Interest	*660.00*			*214.50*
Sinking fund contributions				*800.00*
Light				2,582.22
Maintenance				*2,546.61*
Interest				*35.61*
Sinking fund contributions				
Permanent improvements	**780.28**	**500.00**		
Municipal indebtedness	**3,050.00**			**1,200.00**
Temporary loans	1,300.00			
Bonds—general	750.00			
Bonds—public utilities	1,000.00			1,200.00
Transfers and refunds				
Trust and investment transactions				
Total payments	$8,542.51	$4,809.39	$6,050.42	$5,457.39
Balance at close of year	1,183.17	482.02	798.80	1,959.43
Grand total	**$9,725.68**	**$5,292.41**	**$6,849.22**	**$7,417.82**

RECEIPTS	(280) Lyons Falls; population, 863	(283) Harriman; population, 854	(284) Spencer-port; population, 848	(286) Earl-ville; population, 845
REVENUE	$5,477.13	$1,504.24	$16,880.22	$6,492.62
General	3,921.29	1,504.24	8,088.80	3,510.76
Taxes	3,847.73	1,504.24	7,793.53	3,131.24
Property and poll taxes	*3,822.58*	*1,504.24*	*7,612.17*	*2,886.30*
Other taxes—bank, etc	*25.15*	.....	*181.36*	*244.94*
Special assessments	.....	.....	.....	307.40
Interest	24.58	.....	75.19	.....
Licenses and permits	5.00	.....	.....	.....
Fines and penalties	32.50	.....	.....	.....
Departmental earnings	.....	.....	220.08	23.05
Cemeteries	.....	.....	.....	.....
All others	11.48	.....	.....	49.07
Public utilities—commercial	**1,555.84**	.....	**8,791.42**	**2,981.86**
Water	1,555.84	.....	4,150.71	2,981.86
Light	.....	.....	4,640.71	.....
NON-REVENUE	$100.00	.....	$2,500.00	.....
Municipal indebtedness	100.00	.....	2,500.00	.....
Temporary loans	100.00	.....	2,500.00	.....
Bonds—general	.....	.....	.....	.....
Bonds—public utilities	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	.....	.....	.....	.....
Trust and investment transactions	.....	.....	.....	.....
Total receipts	$5,577.13	$1,504.24	$19,380.22	$6,492.62
Balance on hand at beginning	648.45	334.47	3,579.15	1,759.91
Grand total	**$6,225.58**	**$1,838.71**	**$22,959.37**	**$8,252.53**

PAYMENTS	(280) Lyons Falls; population, 863	(283) Harriman; population, 854	(284) Spencer-port; population, 848	(286) Earl-ville; population, 845
COST OF GOVERNMENT	**$3,330.30**	**$1,293.71**	**$3,017.51**	**$3,472.85**
General	**3,329.30**	**1,293.71**	**2,690.51**	**3,472.85**
General government	148.52	353.91	334.56	421.55
Protection of persons and property	628.32	.....	1,268.38	320.82
Conservation of health	8.75	71.00	107.50	107.33
Sanitation and promotion of cleanliness	.....	.....	.....	15.00
Highways	2,235.03	848.80	750.81	2,520.65
Education	100.00	.....	.....	.....
Recreation	200.00	.....	.....	87.50
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	8.68	20.00	229.26	.....
Interest	**1.00**	.....	**327.00**	.....
Temporary loans	1.00	.....	.....	.....
Bonds—general	.....	.....	327.00	.....
Public utilities—commercial	**930.87**	.....	**14,338.15**	**1,883.54**
Water	930.87	.....	2,672.90	1,883.54
Maintenance	*149.87*	.....	*1,026.74*	*796.04*
Interest	*781.00*	.....	*1,646.16*	*887.50*
Sinking fund contributions	.....	.....	.....	.....
Light	.....	.....	11,665.25	.....
Maintenance	.....	.....	*10,913.25*	.....
Interest	.....	.....	*752.00*	.....
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	.....	.....	**967.99**	.....
Municipal indebtedness	**1,450.00**	.....	**3,344.00**	.....
Temporary loans	100.00	.....	.....	.....
Bonds—general	.....	.....	1,900.00	1,000.00
Bonds—public utilities	1,350.00	.....	1,444.00	1,000.00
Transfers and refunds	.....	.....	.....	.....
Trust and investment transactions	.....	.....	.....	.....
Total payments	$5,711.17	$1,293.71	$21,667.65	$6,356.39
Balance at close of year	514.41	545.00	1,291.72	1,896.14
Grand total	**$6,225.58**	**$1,838.71**	**$22,959.37**	**$8,252.53**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(287) Camillus; population, 840	(288) Lyndonville; population, 832	(289) Sacketts Harbor; population, 829	(290) Fort Covington population, 828
REVENUE	**$4,305.85**	**$3,911.06**	**$3,605.98**	**$3,580.43**
General	**4,305.85**	**3,911.06**	**3,605.98**	**3,580.43**
Taxes	4,222.27	3,852.90	3,162.80	3,490.43
Property and poll taxes	*4,200.00*	*3,639.08*	*3,151.21*	*3,479.31*
Other taxes—bank, etc	*22.27*	*213.82*	*11.59*	*11.12*
Special assessments				
Interest	53.58			
Licenses and permits		50.00	2.50	90.00
Fines and penalties	30.00		16.00	
Departmental earnings			394.68	
Cemeteries			30.00	
All others		8.16		
Public utilities—commercial				
Water				
Light				
NON-REVENUE	**$300.00**	**$1,000.00**		
Municipal indebtedness	**300.00**			
Temporary loans	300.00			
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds		**1,000.00**		
Trust and investment transactions				
Total receipts	$4,605.85	$4,911.06	$3,605.98	$3,580.43
Balance on hand at beginning	512.62	1,082.24	1,018.81	5,535.63
Grand total	**$5,118.47**	**$5,993.30**	**$4,624.79**	**$9,116.06**

PAYMENTS	(287) Camillus; population, 840	(288) Lyndonville; population, 832	(289) Sacketts Harbor; population, 829	(290) Fort Covington; population, 828
COST OF GOVERNMENT	**$4,742.07**	**$3,991.17**	**$2,736.08**	**$1,923.79**
General	**4,742.07**	**3,991.17**	**2,736.08**	**1,460.14**
General government	264.85	161.00	230.03	137.52
Protection of persons and property	976.00	1,338.93	72.75	
Conservation of health	198.33	33.25	105.40	76.53
Sanitation and promotion of cleanliness			48.34	
Highways	3,302.89	2,455.75	2,174.04	1,246.09
Education				
Recreation				
Cemeteries			37.00	
Public utilities—non-commercial				
All others		2.24	68.52	
Interest				**463.65**
Temporary loans				
Bonds—general				463.65
Public utilities—commercial				
Water				
Maintenance				
Interest				
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements			580.45	4,378.17
Municipal indebtedness				**980.00**
Temporary loans				
Bonds—general				980.00
Bonds—public utilities				
Transfers and refunds		1,000.00		
Trust and investment transactions				
Total payments	$4,742.07	$4,991.17	$3,316.53	$7,281.96
Balance at close of year	376.40	1,002.13	1,308.26	1,834.10
Grand total	**$5,118.47**	**$5,993.30**	**$4,624.79**	**$9,116.06**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(292) Hilton; population, 817	(293) Newark Valley; population, 808	(294) Altamont; population, 805	(295) Rosendale; population, 804
REVENUE	**$10,786.76**	**$9,665.74**	**$7,258.08**	**$4,335.28**
General	**8,915.42**	**3,488.28**	**4,614.96**	**3,198.83**
Taxes	8,120.00	3,455.55	4,608.31	3,156.83
Property and poll taxes	*7,717.28*	*3,359.80*	*4,512.24*	*3,141.72*
Other taxes—bank, etc	*402.72*	*95.75*	*96.07*	*15.11*
Special assessments				
Interest	84.72			
Licenses and permits	30.00	4.00		
Fines and penalties	2.00		6.65	
Departmental earnings	678.70			42.00
Cemeteries				
All others		28.73		
Public utilities—commercial	**1,871.34**	**6,177.46**	**2,643.12**	
Water	1,871.34	2,555.15	2,643.12	1,136.45
Light		3,622.31		
NON-REVENUE	**$3,223.80**	**$5,515.87**	**$360.00**	
Municipal indebtedness		**3,525.00**	**360.00**	
Temporary loans	3,223.80		360.00	
Bonds—general		3,500.00		
Bonds—public utilities				
Premium and accrued interest		25.00		
Transfers and refunds		**412.22**		
Trust and investment transactions		**1,578.65**		
Total receipts	$14,010.56	$15,181.61	$7,618.08	$4,335.28
Balance on hand at beginning	5,387.53	596.53	845.82	85.94
Grand total	**$19,398.09**	**$15,778.14**	**$8,463.90**	**$4,421.22**

PAYMENTS	(292) Hilton; population, 817	(293) Newark Valley; population, 808	(294) Altamont; population, 805	(295) Rosendale; population, 804
COST OF GOVERNMENT	**$4,401.21**	**$2,411.45**	**$3,173.69**	**$1,100.03**
General	**4,401.21**	**2,411.45**	**2,808.89**	**1,100.03**
General government	146.57	215.22	448.83	391.98
Protection of persons and property	389.48	153.23	76.00	
Conservation of health	84.70		109.71	84.50
Sanitation and promotion of cleanliness				
Highways	3,145.46	1,531.50	2,173.35	623.55
Education	100.00	473.47		
Recreation	175.00	16.60	1.00	
Cemeteries				
Public utilities—non-commercial				
All others		21.43		
Interest	**360.00**		**364.80**	
Temporary loans			4.80	
Bonds—general	360.00		360.00	
Public utilities—commercial	**5,634.97**	**5,633.69**	**1,225.03**	**938.39**
Water	5,634.97	1,501.09	1,225.03	938.39
Maintenance	*3,307.47*	*779.84*	*871.75*	*283.89*
Interest	*2,327.50*	*721.25*	*943.28*	*654.50*
Sinking fund contributions				
Light		4,132.60		
Maintenance		*3,612.60*		
Interest		*520.00*		
Sinking fund contributions				
Permanent improvements	**7,154.24**	**4,194.87**	**506.93**	
Municipal indebtedness	**900.00**	**1,000.00**	**2,360.00**	**2,000.00**
Temporary loans			360.00	
Bonds—general	900.00			
Bonds—public utilities		1,000.00	2,000.00	2,000.00
Transfers and refunds		**1,711.63**		
Trust and investment transactions				
Total payments	$18,090.42	$15,041.54	$7,265.65	$4,038.42
Balance at close of year	1,307.67	736.60	1,198.25	382.80
Grand total	**$19,398.09**	**$15,778.14**	**$8,463.90**	**$4,421.22**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(296) Marlboro; population, 795	(297) Valley Falls; population, 795	(298) Schaghticoke; population, 794	(299) Pelham; population, 793
REVENUE	**$7,505.28**	**$1,518.81**	**$3,010.61**	**$20,993.72**
General	**5,923.59**	**1,518.81**	**3,010.61**	**20,993.72**
Taxes	5,923.59	1,518.81	3,010.61	20,164.96
Property and poll taxes	*5,657.89*	*1,514.54*	*2,998.11*	*20,059.95*
Other taxes—bank, etc	*265.70*	*4.27*	*12.50*	*105.01*
Special assessments				
Interest				621.76
Licenses and permits				183.50
Fines and penalties				23.50
Departmental earnings				
Cemeteries				
All others				
Public utilities—commercial	**1,581.69**			
Water	1,581.69			
Light				
NON-REVENUE	**$350.00**		**$200.00**	**$9,600.00**
Municipal indebtedness	**350.00**		**200.00**	**9,600.00**
Temporary loans	350.00		200.00	5,000.00
Bonds—general				4,600.00
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				
Trust and investment transactions				
Total receipts	$7,855.28	$1,518.81	$3,210.61	$30,593.72
Balance on hand at beginning	206.76	1.55	99.41	10,436.29
Grand total	**$8,062.04**	**$1,520.36**	**$3,310.02**	**$41,030.01**

PAYMENTS	(296) Marlboro; population, 795	(297) Valley Falls; population, 795	(298) Schaghticoke; population, 794	(299) Pelham; population, 793
COST OF GOVERNMENT	**$5,552.57**	**$1,488.13**	**$1,700.84**	**$35,618.39**
General	**5,552.57**	**1,488.13**	**1,697.84**	**30,522.30**
General government	168.25	101.05	189.99	5,276.14
Protection of persons and property	251.74		89.63	7,200.58
Conservation of health	3.50	94.60	14.50	807.32
Sanitation and promotion of cleanliness		194.44	132.38	2,600.00
Highways	2,527.07	1,098.04	1,196.15	14,638.26
Education				
Recreation			49.90	
Cemeteries				
Public utilities—non-commercial				
All others	2,602.01		25.29	
Interest			**3.00**	**5,096.09**
Temporary loans			3.00	
Bonds—general				5,096.09
Public utilities—commercial	**2,502.70**			
Water	2,502.70			
Maintenance	*1,107.70*			
Interest	*1,395.00*			
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements			**1,341.44**	
Municipal indebtedness			**200.00**	**500.00**
Temporary loans			200.00	
Bonds—general				500.00
Bonds—public utilities				
Transfers and refunds				
Trust and investment transactions				
Total payments	$8,055.27	$1,488.13	$3,242.28	$36,118.39
Balance at close of year	6.77	32.23	67.74	4,911.62
Grand total	**$8,062.04**	**$1,520.36**	**$3,310.02**	**$41,030.01**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(300) West Winfield; population, 788	(301) Alden; population, 777	(302) East-wood; population, 777	(303) Fleisch-mans; population, 767
REVENUE	**$8,444.19**	**$5,925.53**	**$21,028.14**	**$6,110.67**
General	**6,458.71**	**3,908.69**	**21,028.14**	**6,110.67**
Taxes	6,012.97	3,474.41	20,624.99	6,100.67
Property and poll taxes	*5,827.11*	*3,447.34*	*20,539.21*	.....
Other taxes—bank, etc	*185.86*	*26.60*	*85.78*	.....
Special assessments	.....	195.40	.....	.....
Interest	.....	8.85	59.04	.....
Licenses and permits	5.00	70.00	154.00	5.00
Fines and penalties	.....	.....	30.00	.....
Departmental earnings	440.50	160.00	160.11	.....
Cemeteries	.....	.....	.....	5.00
All others	.24	.....	.....	.....
Public utilities—commercial	**1,985.48**	**2,016.84**	.....	.....
Water	1,985.48	2,016.84	.....	.....
Light	.....	.....	.....	.....
NON-REVENUE	.....	.....	**$1,500.00**	**$14,159.83**
Municipal indebtedness	.....	.....	**1,500.00**	**14,159.83**
Temporary loans	.....	.....	1,500.00	3,587.53
Bonds—general	.....	.....	.....	10,000.00
Bonds—public utilities	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	572.30
Transfers and refunds	.....	.....	.....	.....
Trust and investment transactions	.....	.....	.....	.....
Total receipts	$8,444.19	$5,925.53	$22,528.14	$20,270.50
Balance on hand at beginning	732.26	1,295.49	1,954.09	572.94
Grand total	**$9,176.45**	**$7,221.02**	**$24,482.23**	**$20,843.44**

PAYMENTS	(300) West Winfield; population, 788	(301) Alden; population, 777	(302) East-wood; population, 777	(303) Fleisch-mans; population, 767
COST OF GOVERNMENT	**$3,209.90**	**$2,784.10**	**$20,964.65**	**$3,471.36**
General	**3,177.14**	**2,487.10**	**16,231.65**	**3,320.39**
General government	783.55	356.26	1,206.52	506.10
Protection of persons and property	697.42	16.00	3,915.24	387.21
Conservation of health	122.25	21.60	220.51	316.05
Sanitation and promotion of cleanliness	.....	.....	4,563.31	6.11
Highways	1,573.92	1,737.07	5,154.23	2,058.30
Education	.....	356.17	.....	.....
Recreation	.....	.....	.....	46.62
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	.....	.....	1,171.84	.....
Interest	**32.76**	**297.00**	**4,733.00**	**150.97**
Temporary loans	32.76	.....	33.00	150.97
Bonds—general	.....	297.00	4,700.00	.....
Public utilities—commercial	**2,392.09**	**1,173.46**	.....	**1,919.90**
Water	2,392.09	1,173.46	.....	1,919.90
Maintenance	*1,030.84*	*952.78*	.....	*1,874.90*
Interest	*1,361.25*	*220.68*	.....	*45.00*
Sinking fund contributions	.....	.....	.....	.....
Light	.....	.....	.....	.....
Maintenance	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	.....	**1,106.78**	.....	**11,192.53**
Municipal indebtedness	**2,400.00**	**900.00**	**2,100.00**	**3,487.53**
Temporary loans	1,300.00	.....	1,500.00	3,187.53
Bonds—general	.....	.....	600.00	.....
Bonds—public utilities	1,100.00	900.00	.....	300.00
Transfers and refunds	.....	.....	.....	.....
Trust and investment transactions	.....	.....	.....	.....
Total payments	$8,001.99	$5,964.34	$23,064.65	$20,071.32
Balance at close of year	1,174.46	1,256.68	1,417.58	772.12
Grand total	**$9,176.45**	**$7,221.02**	**$24,482.23**	**$20,843.44**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(304) Portville; population, 765	(305) Cherry Valley; population, 762	(306) Union Springs; population, 762	(307) Whitneys Point; population, 760
REVENUE	**$6,242.16**	**$6,821.67**	**$4,797.04**	**$3,376.23**
General	**4,676.96**	**4,145.67**	**4,797.04**	**3,376.23**
Taxes	3,658.29	3,403.74	4,701.46	3,006.73
Property and poll taxes	*3,648.09*	*3,092.84*	*4,681.97*	*2,812.83*
Other taxes—bank, etc	*10.20*	*310.90*	*19.49*	*193.90*
Special assessments	.....	97.93	.....	.....
Interest	.....	.....	.....	.....
Licenses and permits	3.00	6.00	5.00	.....
Fines and penalties	18.00	.....	.....	.....
Departmental earnings	997.67	623.00	90.58	369.50
Cemeteries	.....	15.00	.....	.....
All others	.....	.....	.....	.....
Public utilities—commercial	**1,565.20**	**2,676.00**	.....	.....
Water	1,565.20	2,676.00	.....	.....
Light	.....	.....	.....	.....
NON-REVENUE	**$3,000.00**	**$14,000.00**	.....	.....
Municipal indebtedness	**500.00**	**14,000.00**	.....	.....
Temporary loans	500.00	7,000.00	.....	.....
Bonds—general	.....	.....	.....	.....
Bonds—public utilities	.....	7,000.00	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**2,500.00**	.....	.....	.....
Trust and investment transactions	.....	.....	.....	.....
Total receipts	$9,242.16	$20,821.67	$4,797.04	$3,376.23
Balance on hand at beginning	1,815.18	3,847.96	2,733.94	809.88
Grand total	$11,057.34	$24,669.63	$7,530.98	$4,186.11

PAYMENTS	(304) Portville; population, 765	(305) Cherry Valley; population, 762	(306) Union Springs; population, 762	(307) Whitneys Point; population, 760
COST OF GOVERNMENT	**$6,323.67**	**$4,279.00**	**$6,969.07**	**$3,002.72**
General	**6,043.67**	**4,279.00**	**6,969.07**	**2,979.32**
General government	1,336.68	1,262.79	496.09	550.53
Protection of persons and property	150.00	2.25	922.99	663.87
Conservation of health	.....	9.25	24.50	.....
Sanitation and promotion of cleanliness	2,801.67	.....	.....	.....
Highways	1,555.32	2,825.85	5,525.49	1,571.14
Education	200.00	.....	.....	.....
Recreation	.....	.....	.....	.....
Cemeteries	.....	178.86	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	.....	.....	.....	193.78
Interest	**280.00**	.....	.....	**23.40**
Temporary loans	.....	.....	.....	.....
Bonds—general	280.00	.....	.....	23.40
Public utilities—commercial	**604.55**	**2,063.98**	.....	.....
Water	604.55	2,063.98	.....	.....
Maintenance	*604.55*	*1,453.98*	.....	.....
Interest	*100.00*	*610.00*	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Light	.....	.....	.....	.....
Maintenance	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	.....	.....	.....	.....
Municipal indebtedness	**1,000.00**	**17,000.00**	.....	**300.00**
Temporary loans	.....	7,000.00	.....	.....
Bonds—general	1,000.00	.....	.....	300.00
Bonds—public utilities	.....	10,000.00	.....	.....
Transfers and refunds	**2,500.00**	.....	.....	.....
Trust and investment transactions	.....	.....	.....	.....
Total payments	$10,428.22	$23,342.98	$6,969.07	$3,302.72
Balance at close of year	629.12	1,326.65	561.91	883.39
Grand total	$11,057.34	$24,669.63	$7,530.98	$4,186.11

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(308) Tannersville; population, 758	(309) Afton; population, 754	(310) Port Leyden; population, 753	(312) Candor population, 749
REVENUE	**$6,677.09**	**$5,934.13**	**$3,722.20**	**$2,969.48**
General	**6,677.09**	**5,934.13**	**2,417.17**	**1,716.99**
Taxes	6,260.15	4,051.64	2,306.17	1,577.60
Property and poll taxes	*6,244.42*	*4,039.81*	*2,281.96*	*1,468.57*
Other taxes—bank, etc	*15.73*	*11.83*	*24.21*	*109.03*
Special assessments				
Interest			17.50	
Licenses and permits	55.54	14.50		3.00
Fines and penalties	143.00			
Departmental earnings	202.50		93.50	136.39
Cemeteries				
All others	15.90			
Public utilities—commercial		**1,867.99**	**1,305.03**	**1,252.49**
Water		1,867.99	1,305.03	1,252.49
Light				
NON-REVENUE	**$3,000.00**			
Municipal indebtedness	**3,000.00**			
Temporary loans	3,000.00			
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				
Trust and investment transactions				
Total receipts	$9,677.09	$5,934.13	$3,722.20	$2,969.48
Balance on hand at beginning	6.10	468.85	1,291.45	1,214.35
Grand total	**$9,683.19**	**$6,402.98**	**$5,013.65**	**$4,183.83**

PAYMENTS	(308) Tannersville; population, 758	(309) Afton; population, 754	(310) Port Leyden; population, 753	(312) Candor; population, 749
COST OF GOVERNMENT	**$5,960.40**	**$3,790.46**	**$2,313.46**	**$1,869.97**
General	**5,724.90**	**3,790.46**	**2,313.46**	**1,869.97**
General government	752.04	429.92	189.34	187.56
Protection of persons and property	1,069.70	630.94	94.15	96.60
Conservation of health	166.60	139.55	104.06	106.91
Sanitation and promotion of cleanliness	1.25			
Highways	3,719.31	2,390.05	1,725.91	1,479.50
Education				
Recreation		200.00	200.00	
Cemeteries				
Public utilities—non-commercial				
All others	16.00			
Interest	**235.50**			
Temporary loans	60.00			
Bonds—general	175.00			
Public utilities—commercial		**250.75**	**716.85**	**943.16**
Water		250.75	716.85	943.16
Maintenance		*130.75*	*340.65*	*313.16*
Interest		*120.00*	*376.20*	*630.00*
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements			185.00	
Municipal indebtedness	**3,500.00**	**1,500.00**	**540.00**	**1,000.00**
Temporary loans	3,000.00	500.00		
Bonds—general	500.00	1,000.00		
Bonds—public utilities			640.00	1,000.00
Transfers and refunds				
Trust and investment transactions				
Total payments	$9,459.90	$5,541.21	$3,855.31	$3,813.13
Balance at close of year	223.29	861.77	1,158.34	370.70
Grand total	**$9,683.19**	**$6,402.98**	**$5,013.65**	**$4,183.83**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(313) Lewiston; population, 741	(315) Forestville; population, 740	(316) Waddington; population, 726	(317) Dryden; population, 722
REVENUE	**$7,627.71**	**$6,790.21**	**$1,722.34**	**$6,258.18**
General	**7,627.71**	**4,520.16**	**1,722.34**	**3,286.71**
Taxes	7,627.71	3,587.45	1,722.34	3,136.67
Property and poll taxes	*7,627.71*		*1,715.64*	*2,956.51*
Other taxes—bank, etc			*6.70*	*180.16*
Special assessments		791.50		
interest				113.04
Licenses and permits				
Fines and penalties				
Departmental earnings		30.00		37.00
Cemeteries				
All others		111.21		
Public utilities—commercial		**2,270.05**		**2,971.47**
Water		2,270.05		1,259.42
Light				1,712.05
NON-REVENUE		**$6,200.00**	**$250.00**	**$1,140.94**
Municipal indebtedness				899.82
Temporary loans				899.82
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds		200.00		
Trust and investment transactions		**6,000.00**	**250.00**	**241.12**
Total receipts	$7,627.71	$12,990.21	$1,972.34	$7,399.12
Balance on hand at beginning	1,506.21	2,372.66	131.41	6,042.59
Grand total	**$9,133.92**	**$15,362.87**	**$2,103.75**	**$13,441.71**

PAYMENTS	(313) Lewiston; population, 741	(315) Forestville; population, 740	(316) Waddington; population, 726	(317) Dryden; population, 722
COST OF GOVERNMENT	**$4,561.12**	**$2,448.58**	**$1,076.32**	**$1,245.97**
General	**4,561.12**	**2,048.58**	**671.32**	**1,232.29**
General government	624.84	169.00	94.08	160.41
Protection of persons and property		100.00	80.00	36.34
Conservation of health	78.85	168.38		24.29
Sanitation and promotion of cleanliness				
Highways	2,912.77	1,411.20	487.90	811.25
Education	100.00			200.00
Recreation		200.00		
Cemeteries	25.00			
Public utilities—non-commercial				
All others	819.66		9.34	
Interest		**400.00**	**405.00**	**13.68**
Temporary loans				13.68
Bonds—general		400.00	405.00	
Public utilities—commercial	**1,560.00**	**989.28**		**3,113.98**
Water	1,560.00	989.28		952.73
Maintenance		*205.28*		*151.61*
Interest	*1,560.00*	*784.00*		*560.00*
Sinking fund contributions				*241.12*
Light				2,161.25
Maintenance				*2,093.75*
Interest				*67.50*
Sinking fund contributions				
Permanent improvements		**8,132.77**		
Municipal indebtedness		**2,000.00**	**750.00**	**8,149.82**
Temporary loans				899.82
Bonds—general		1,000.00	750.00	
Bonds—public utilities		1,000.00		7,250.00
Transfers and refunds		**200.00**		
Trust and investment transactions				
Total payments	$6,121.12	$13,770.63	$1,826.32	$12,509.77
Balance at close of year	3,012.80	1,592.24	277.43	931.94
Grand total	**$9,133.92**	**$15,362.87**	**$2,103.75**	**$13,441.71**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(318) Celoron; population, 720	(319) Cherry Creek; population, 720	(320) Nelliston; population, 716	(321) Westport; population, 716
REVENUE	**$4,231.66**	**$3,884.53**	**$3,615.78**	**$3,077.13**
General	**4,231.66**	**3,006.69**	**3,615.78**	**3,077.13**
Taxes	3,667.21	2,954.64	3,606.10	3,052.13
Property and poll taxes	*3,639.49*	*2,812.44*	*3,600.00*	*2,902.40*
Other taxes—bank, etc	*27.72*	*142.20*	*6.10*	*149.73*
Special assessments	464.90			
Interest				
Licenses and permits		52.05		
Fines and penalties				25.00
Departmental earnings	99.55		9.68	
Cemeteries				
All others				
Public utilities—commercial		877.84		
Water		877.84		
Light				
NON-REVENUE	**$492.50**	**$300.00**		
Municipal indebtedness	**492.50**			
Temporary loans	492.50			
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds		300.00		
Trust and investment transactions				
Total receipts	$4,724.16	$4,184.53	$3,615.78	$3,077.13
Balance on hand at beginning	184.22	1,702.82	40.76	966.59
Grand total	**$4,908.38**	**$5,887.35**	**$3,656.54**	**$4,043.72**

PAYMENTS	(318) Celoron; population, 720	(319) Cherry Creek; population, 720	(320) Nelliston; population, 716	(321) Westport; population, 716
COST OF GOREVNMENT	**$2,883.61**	**$2,593.64**	**$1,979.94**	**$2,094.47**
General	**2,871.61**	**2,593.64**	**1,899.60**	**2,094.47**
General government	126.68	251.95	217.47	81.22
Protection of persons and property	863.85	4.50	20.00	321.20
Conservation of health	76.98	72.50	89.69	91.80
Sanitation and promotion of cleanliness	65.00	206.23		27.00
Highways	1,405.34	2,018.41	1,572.44	1,489.58
Education				
Recreation				
Cemeteries				
Public utilities—non-commercial				
All others	333.76	40.05		83.67
Interest	**12.00**		**80.34**	
Temporary loans	12.00		30.34	
Bonds—general			50.00	
Public utilities—commercial		**1,563.92**		
Water		1,563.92		
Maintenance		*338.92*		
Interest		*1,225.00*		
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements			**293.11**	**1,160.00**
Municipal indebtedness	**800.00**	**1,000.00**	**1,300.00**	
Temporary loans	800.00		800.00	
Bonds—general			500.00	
Bonds—public utilities		1,000.00		
Transfers and refunds		**300.00**		
Trust and investment transactions				
Total payments	$3,683.61	$5,457.56	$3,573.05	$3,254.47
Balance at close of year	1,224.77	429.79	83.49	789.25
Grand total	**$4,908.38**	**$5,887.35**	**$3,656.54**	**$4,043.72**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(322) Middleville; population, 710	(323) Lakewood; population, 702	(324) Newport; population, 697	(325) Prattsburg; population, 696
REVENUE	**$4,670.39**	**$15,746.08**	**$5,868.97**	**$3,372.61**
General	2,948.00	11,152.70	4,133.97	2,660.26
Taxes	2,900.00	10,591.67	4,113.97	2,660.26
Property and poll taxes	*2,900.00*	*10,504.67*	*3,812.54*	*2,506.10*
Other taxes—bank, etc		*87.00*	*301.43*	*154.16*
Special assessments				
Interest				
Licenses and permits	48.00			
Fines and penalties				
Departmental earnings		561.03	20.00	
Cemeteries				
All others				
Public utilities—commercial	1,722.39	4,593.38	1,735.00	712.35
Water	1,722.39	4,593.38	1,735.00	712.35
Light				
NON-REVENUE		**$22,022.02**	**$200.00**	
Municipal indebtedness		20,822.02	200.00	
Temporary loans		6,540.00	200.00	
Bonds—general		13,478.46		
Bonds—public utilities				
Premium and accrued interest		803.56		
Transfers and refunds		1,200.00		
Trust and investment transactions				
Total receipts	$4,670.39	$37,768.10	$6,068.97	$3,372.61
Balance on hand at beginning	2,542.72	164.84	1,214.43	3,161.59
Grand total	**$7,213.11**	**$37,932.94**	**$7,283.40**	**$6,534.20**

PAYMENTS	(322) Middleville; population, 710	(323) Lakewood; population, 702	(324) Newport; population, 697	(325) Prattsburg; population, 696
COST OF GOVERNMENT	**$3,038.17**	**$12,670.43**	**$3,133.47**	**$1,689.54**
General	**3,038.17**	**11,967.43**	**2,871.47**	**1,689.54**
General government	339.03	3,212.99	175.24	417.47
Protection of persons and property	615.00	1,365.30	252.45	29.00
Conservation of health	100.41	135.28	99.22	118.74
Sanitation and promotion of cleanliness				
Highways	1,583.47	5,434.84	2,183.66	1,124.33
Education				
Recreation	300.00		25.00	
Cemeteries				
Public utilities—non-commercial		1,228.82		
All others	100.26	590.20	135.90	
Interest		**703.00**	**262.00**	
Temporary loans		73.00	2.00	
Bonds—general		630.00	260.00	
Public utilities—commercial	**1,948.94**	**4,361.69**	**1,173.15**	**358.19**
Water	1,948.94	4,361.69	1,173.15	358.19
Maintenance	*1,458.94*	*3,141.69*	*323.79*	*263.19*
Interest	*490.00*	*1,221.00*	*849.36*	*95.00*
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements		**13,478.46**		
Municipal indebtedness		**6,200.00**	**1,700.00**	**1,000.00**
Temporary loans		5,000.00	200.00	
Bonds—general			1,000.00	
Bonds—public utilities		1,200.00	500.00	1,000.00
Transfers and refunds		**1,200.00**		
Trust and investment transactions				
Total payments	$4,987.11	$37,910.58	$6,006.62	$3,047.73
Balance at close of year	2,226.00	22.36	1,276.78	3,486.47
Grand total	**$7,213.11**	**$37,932.94**	**$7,283.40**	**$6,534.20**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(326) Copenhagen; population, 695	(327) Chaumont; population, 682	(328) Fort Johnson; population, 681	(329) Alfred; population, 677
REVENUE	**$5,565.25**	**$2,216.15**	**$1,641.37**	**$5,740.02**
General	**3,787.51**	**2,216.15**	**1,641.37**	**3,567.23**
Taxes	3,747.51	2,174.20	1,641.37	3,502.23
Property and poll taxes	*3,620.45*	*2,164.25*	*1,473.79*	*3,352.47*
Other taxes—bank, etc	*127.06*	*9.95*	*167.58*	*149.76*
Special assessments				
Interest				
Licenses and permits	10.00			
Fines and penalties		5.00		
Departmental earnings	30.00	36.95		65.00
Cemeteries				
All others				
Public utilities—commercial	**1,777.74**			**2,172.79**
Water	1,777.74			2,172.79
Light				
NON-REVENUE	**$800.00**			**$1,200.00**
Municipal indebtedness	**800.00**			**1,200.00**
Temporary loans	800.00			1,200.00
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				
Trust and investment transactions				
Total receipts	$6,365.25	$2,216.15	1,641.37	$6,940.02
Balance on hand at beginning	1,252.42	943.27	605.84	1,298.53
Grand total	**$7,617.67**	**$3,159.42**	**$2,247.21**	**$8,238.55**

PAYMENTS	(326) Copenhagen; population, 695	(327) Chaumont; population, 682	(328) Fort Johnson; population, 681	(329) Alfred; population, 677
COST OF GOVERNMENT	**$4,368.01**	**$2,744.67**	**$1,978.56**	**$2,344.22**
General	**4,368.01**	**2,744.67**	**1,978.56**	**2,314.22**
General government	184.88	84.35	341.50	99.15
Protection of persons and property	143.15	210.37	182.81	209.00
Conservation of health	85.28	67.25	141.25	68.80
Sanitation and promotion of cleanliness		2.00		
Highways	3,944.70	2,380.70	1,313.00	1,738.45
Education				100.00
Recreation	10.00			
Cemeteries				
Public utilities—non-commercial				
All others				98.82
Interest				**30.00**
Temporary loans				30.00
Bonds—general				
Public utilities—commercial	**1,095.14**			**2,435.29**
Water	1,095.14			2,435.29
Maintenance	*699.11*			
Interest	*396.03*			
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements				**1,608.79**
Municipal indebtedness	**995.00**			**1,000.00**
Temporary loans	265.00			
Bonds—general				
Bonds—public utilities	730.00			1,000.00
Transfers and refunds				
Trust and investment transactions				
Total payments	$6,458.15	$2,744.67	$1,978.56	$7,388.30
Balance at close of year	1,159.52	414.75	268.65	850.25
Grand total	**$7,617.67**	**$3,159.42**	**$2,247.21**	**$8,238.55**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(330) Sandy Creek; population, 669	(332) Minoa; population, 668	(333) Windsor; population, 665	(334) Interlaken; population, 663
REVENUE	**$3,352.91**	**$5,595.29**	**$5,834.21**	**$3,707.19**
General	**2,069.29**	**5,595.29**	**3,536.39**	**3,707.19**
Taxes	1,999.12	4,416.31	3,142.41	3,523.74
Property and poll taxes	*1,988.74*	*4,389.63*	*3,046.35*	*3,511.62*
Other taxes—bank, etc.	*10.38*	*26.68*	*96.06*	*12.12*
Special assessments		1,010.99		
Interest		85.99		173.45
Licenses and permits	16.25			10.00
Fines and penalties				
Departmental earnings	53.92	82.00		
Cemeteries				
All others			393.98	
Public utilities—commercial	**1,283.62**		**2,297.82**	
Water	1,283.62		2,297.82	
Light				
NON-REVENUE	**$700.00**			**$6,050.00**
Municipal indebtedness	**700.00**			**6,000.00**
Temporary loans	700.00			
Bonds—general				6,000.00
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				**50.00**
Trust and investment transactions				
Total receipts	$4,052.91	$5,595.29	$5,834.21	$9,757.19
Balance on hand at beginning	111.34	2,201.85	1,095.36	4,623.77
Grand total	**$4,164.25**	**$7,797.14**	**$6,929.57**	**$14,380.96**

PAYMENTS	(330) Sandy Creek; population, 669	(332) Minoa; population, 668	(333) Windsor; population, 665	(334) Interlaken; population, 663
COST OF GOVERNMENT	**$1,305.64**	**$5,221.25**	**$3,142.68**	**$4,882.84**
General	**1,305.14**	**5,221.25**	**3,074.28**	**4,388.34**
General government	123.35	443.04	956.04	372.81
Protection of persons and property	71.06	11.45	950.00	1,981.05
Conservation of health	69.90	67.19	68.00	14.75
Sanitation and promotion of cleanliness	25.55	933.12		111.25
Highways	1,015.28	3,716.45	1,050.24	1,808.48
Education				100.00
Recreation		50.00	50.00	
Cemeteries				
Public utilities—non-commercial				
All others				
Interest	**.50**		**68.40**	**494.50**
Temporary loans	.50			
Bonds—general			68.40	494.50
Public utilities—commercial	**666.60**		**1,138.34**	
Water	666.60		1,138.34	
Maintenance	*286.60*		*685.24*	
Interest	*380.00*		*453.10*	
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements				**3,500.60**
Municipal indebtedness	**2,100.00**		**1,800.00**	**500.00**
Temporary loans	100.00			
Bonds—general			500.00	500.00
Bonds—public utilities	2,000.00	1,300.00		
Transfers and refunds				**50.00**
Trust and investment transactions				
Total payments	$4,072.24	$5,221.25	$6,081.02	$8,933.44
Balance at close of year	92.01	2,575.89	848.55	5,447.52
Grand total	**$4,164.25**	**$7,797.14**	**$6,929.57**	**$14,380.96**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(335) Long Beach; population, 662	(336) Cleveland; population, 660	(337) Croghan; population, 659	(338) Victory Mills; population, 657
REVENUE	**$49,654.73**	**$1,375.04**	**$9,271.72**	**$2,095.48**
General	49,654.73	1,375.04	7,199.64	2,095.48
Taxes	47,943.64	1,341.04	6,874.24	2,095.48
Property and poll taxes	*47,466.14*	*1,331.47*	*6,871.02*	*2,088.49*
Other taxes—bank, etc.	*477.52*	*9.57*	*3.22*	*6.99*
Special assessments				
Interest	916.09			
Licenses and permits	575.00		20.90	
Fines and penalties	5.00			
Departmental earnings	40.00	7.00	304.50	
Cemeteries		29.00		
All others	175.00			
Public utilities—commercial			2,072.08	
Water			2,072.08	
Light				
NON-REVENUE	**$126,698.10**			
Municipal indebtedness	85,201.38			
Temporary loans	40,000.00			
Bonds—general	45,000.00			
Bonds—public utilities				
Premium and accrued interest	201.38			
Transfers and refunds	41,471.72			
Trust and investment transactions	25.00			
Total receipts	$176,352.83	$1,375.04	$9,271.72	$2,095.48
Balance on hand at beginning	66,266.48	72.63	812.20	517.99
Grand total	**$242,619.31**	**$1,447.67**	**$10,083.92**	**$2,613.47**

PAYMENTS	(335) Long Beach; population, 662	(336) Cleveland; population, 660	(337) Croghan; population, 659	(338) Victory Mills; population, 657
COST OF GOVERNMENT	**$66,711.72**	**$1,326.03**	**$6,021.05**	**$1,663.27**
General	55,098.26	1,326.03	5,621.05	1,663.27
General government	7,099.03	161.22	401.09	91.00
Protection of persons and property	13,736.59	646.70	177.05	
Conservation of health	861.30		84.61	116.50
Sanitation and promotion of cleanliness	14,781.07			542.39
Highways	16,277.56	453.03	4,893.30	893.38
Education				
Recreation	2,342.71		25.00	
Cemeteries		51.80		20.00
Public utilities—non-commercial				
All others		13.28	40.00	
Interest	**11,613.46**		**400.00**	
Temporary loans	555.21			
Bonds—general	11,058.25		400.00	
Public utilities—commercial			**1,355.62**	
Water			1,355.62	
Maintenance			*298.12*	
Interest			*1,057.50*	
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements	**108,989.11**			
Municipal indebtedness	**21,500.00**		**1,000.00**	
Temporary loans	20,000.00			
Bonds—general	1,500.00			
Bonds—public utilities			1,000.00	
Transfers and refunds	**41,407.25**			
Trust and investment transactions	**175.00**			
Total payments	$238,783.08	$1,326.03	$8,376.67	$1,663.27
Balance at close of year	3,836.23	120.64	1,707.25	950.20
Grand total	**$242,619.31**	**$1,446.67**	**$10,083.92**	**$2,613.47**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(339) Spencer; population, 653	(340) Glen Park; population, 650	(341) Margaretville; population, 648	(343) Upper Nyack; population, 642
REVENUE	**$1,700.40**	**$4,327.73**	**$2,744.67**	**$10,288.37**
General	**1,700.40**	**4,327.73**	**2,744.67**	**10,288.37**
Taxes	1,700.40	4,160.73	2,744.67	9,950.30
Property and poll taxes	*1,640.14*	*4,147.29*	*2,483.88*	*8,951.13*
Other taxes—bank, etc	*60.26*	*13.44*	*260.79*	*999.17*
Special assessments				105.46
Interest				137.04
Licenses and permits				16.00
Fines and penalties				17.95
Departmental earnings		167.00		61.62
Cemeteries				
All others				
Public utilities—commercial				
Water				
Light				
NON-REVENUE		**$75.00**	**$800.00**	**$3,000.00**
Municipal indebtedness		**75.00**	**800.00**	**3,000.00**
Temporary loans		75.00	800.00	3,000.00
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				
Trust and investment transactions				
Total receipts	$1,700.40	$4,402.73	$3,544.67	$13,288.37
Balance on hand at beginning	314.59	305.52	513.32	5,969.28
Grand total	$2,014.99	$4,708.25	$4,057.99	$19,257.65

PAYMENTS	(339) Spencer; population, 653	(340) Glen Park; population, 650	(341) Margaretville; population, 648	(343) Upper Nyack; population, 642
COST OF GOVERNMENT	**$1,494.57**	**$4,276.24**	**2,735.78**	**$16,726.27**
General	**1,494.57**	**3,925.49**	**2,693.03**	**16,653.55**
General government	61.60	802.65	248.93	755.21
Protection of persons and property	21.66		624.00	6,161.11
Conservation of health		26.75	195.71	417.35
Sanitation and promotion of cleanliness				481.64
Highways	1,411.31	3,073.68	1,539.10	8,638.24
Education				200.00
Recreation			85.29	
Cemeteries				
Public utilities—non-commercial				
All others		22.41		
Interest		**350.75**	**42.75**	**72.72**
Temporary loans		.75	42.75	72.72
Bonds—general		350.00		
Public utilities—commercial				
Water				
Maintenance				
Interest				
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements		**159.00**		
Municipal indebtedness		**75.00**	**1,275.00**	**1,500.00**
Temporary loans		75.00	1,275.00	1,500.00
Bonds—general				
Bonds—public utilities				
Transfers and refunds				
Trust and investment transactions				
Total payments	$1,494.57	$4,510.24	$4,010.78	$18,226.27
Balance at close of year	520.42	198.01	47.21	1,031.38
Grand total	$2,014.99	$4,708.25	$4,057.99	$19,257.65

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(344 Bergen; population, 639	(345) Farnham; population, 636	(346) Washingtonville; population, 635	(347) South Dayton; population, 629
REVENUE	**$9,345.90**	**$2,108.12**	**$6,150.91**	**$4,467.85**
General	**4,575.64**	**2,108.12**	**4,411.54**	**3,967.85**
Taxes	4,437.91	2,108.12	3,018.62	3,897.76
Property and poll taxes	*4,364.74*	*2,071.67*	*2,861.30*	*3,726.29*
Other taxes—bank, etc	*73.17*	*36.45*	*157.32*	*171.47*
Special assessments			17.92	
Interest			390.65	
Licenses and permits			17.00	
Fines and penalties			4.35	
Departmental earnings	137.73		3.00	
Cemeteries				
All others			960.00	70.09
Public utilities—commercial	**4,770.26**		**1,739.37**	
Water	1,572.72		1,739.37	
Light	3,197.54			
NON-REVENUE			**$10,384.21**	**$500.00**
Municipal indebtedness			**10,384.21**	**500.00**
Temporary loans			1,500.00	500.00
Bonds—general			8,400.00	
Bonds—public utilities				
Premium and accrued interest			484.21	
Transfers and refunds				
Trust and investment transactions				
Total receipts	$9,345.90	$2,108.12	$16,535.12	$4,467.85
Balance on hand at beginning	1,962.39	320.49	10,322.12	29.05
Grand total	**$11,308.29**	**$2,428.61**	**$26,857.24**	**$4,496.90**

PAYMENTS	(344 Bergen; population, 639	(345) Farnham; population, 636	(346) Washingtonville; population, 635	(347) South Dayton; population, 629
COST OF GOVERNMENT	**$2,982.29**	**$1,595.39**	**$3,447.45**	**$2,702.96**
General	**2,982.29**	**1,545.39**	**3,422.20**	**2,685.11**
General government	447.71	218.39	940.02	257.94
Protection of persons and property	313.56	6.50	1,164.58	20.00
Conservation of health	144.15	116.62	63.00	45.35
Sanitation and promotion of cleanliness		490.15		
Highways	1,981.17	713.73	1,254.60	2,360.81
Education				
Recreation	108.65			
Cemeteries				
Public utilities—non-commercial				1.01
All others	7.05			17.85
Interest		50.00	25.25	17.85
Temporary loans			25.25	
Bonds—general		50.00		
Public utilities—commercial	**5,738.45**		**2,728.41**	
Water	1,554.49		2,728.41	
Maintenance	*978.49*		*1,648.41*	
Interest	*576.00*		*1,080.00*	
Sinking fund contributions				
Light	4,183.96			
Maintenance	*3,725.21*			
Interest	*458.75*			
Sinking fund contributions				
Permanent improvements			9,300.00	
Municipal indebtedness	**1,350.00**	**500.00**	**1,500.00**	**800.00**
Temporary loans			1,500.00	800.00
Bonds—general		500.00		
Bonds—public utilities	1,350.00			
Transfers and refunds				
Trust and investment transactions				
Total payments	$10,070.74	$2,095.39	$16,975.86	$3,502.96
Balance at close of year	1,237.55	333.22	9,881.38	993.94
Grand total	**$11,308.29**	**$2,428.61**	**$26,857.24**	**$4,496.90**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(348) Fair Haven; pouplation, 624	(349) Mans-ville; population, 617	(351) De Ruyter; population, 604	(352) Nassau; population, 597
REVENUE	**$3,228.72**	**$1,323.57**	**$5,433.76**	**$3,307.41**
General	**3,228.72**	**1,323.57**	**3,896.94**	**2,115.10**
Taxes	3,129.38	1,322.57	3,549.63	2,067.88
Property and poll taxes	*3,129.38*	*1,317.32*	*3,413.00*	*2,036.31*
Other taxes—bank, etc	.....	*5.25*	*136.63*	*31.57*
Special assessments	.....	.....	.....	.....
Interest	.....	.....	220.00	17.22
Licenses and permits	.....	1.00	.....	.....
Fines and penalties	.....	.....	45.00	.....
Departmental earnings	94.44	.....	82.31	30.00
Cemeteries	.....	.....	.....	.....
All others	4.90	.....	.....	.....
Public utilities—commercial	.....	.....	1,536.82	1,192.31
Water	.....	.....	1,536.82	1,192.31
Light	.....	.....	.....	.....
NON-REVENUE	.....	.....	**$1,000.00**	**$583.76**
Municipal indebtedness	.....	**$500.00**	.....	.....
Temporary loans	.....	500.00	.....	.....
Bonds—general	.....	.....	.....	.....
Bonds—public utilities	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	.....	.....	.....	583.76
Trust and investment transactions	.....	.....	**1,000.00**	.....
Total receipts	$3,228.72	$1,823.57	$6,433.76	$3,891.17
Balance on hand at beginning	251.61	28.14	6,338.26	611.69
Grand total	**$3,480.33**	**$1,851.71**	**$12,772.02**	**$4,502.86**

PAYMENTS	(348) Fair Haven; population, 624	(349) Mans-ville; population, 617	(351) De Ruyter; population, 604	(352) Nassau; population, 597
COST OF GOVERNMENT	**$1,551.04**	**$1,287.00**	**$2,538.02**	**$1,696.19**
General	**1,485.41**	**1,284.46**	**2,354.27**	**1,696.19**
General government	97.80	46.15	209.02	151.08
Protection of persons and property	19.16	.....	73.90	92.41
Conservation of health	93.61	37.80	103.75	78.36
Sanitation and promotion of cleanliness	.....	.....	.....	51.50
Highways	1,224.84	1,200.51	1,967.60	1,272.84
Education	.....	.....	.....	50.00
Recreation	.....	.....	.....	.....
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	50.00	.....	.....	.....
Interest	**65.63**	**2.54**	**183.75**	.....
Temporary loans	.....	2.54	.....	.....
Bonds—general	65.63	.....	183.75	.....
Public utilities—commercial	.....	.....	**1,746.31**	**1,425.83**
Water	.....	.....	1,746.31	1,425.83
Maintenance	.....	.....	*186.31*	*842.07*
Interest	.....	.....	*560.00*	*183.76*
Sinking fund contributions	.....	.....	*1,000.00*	*400.00*
Light	.....	.....	.....	.....
Maintenance	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	.....	.....	.....	.....
Municipal indebtedness	**875.00**	**500.00**	**500.00**	**750.00**
Temporary loans	.....	500.00	.....	.....
Bonds—general	875.00	.....	500.00	.....
Bonds—public utilities	.....	.....	.....	750.00
Transfers and refunds	.....	.....	**312.94**	**183.76**
Trust and investment transactions	.....	.....	.....	.....
Total payments	$2,426.04	$1,787.00	$5,097.27	$4,055.78
Balance at close of year	1,054.29	64.71	7,674.75	447.08
Grand total	**$3,480.33**	**$1,851.71**	**$12,772.02**	**$4,502.86**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(353) Hobart; population, 596	(354) Mayfield; population, 595	(355) Ovid; population, 591	(356) Nichols; population, 586
REVENUE	**$5,780.70**	**$1,689.43**	**$3,980.69**	**$1,932.51**
General	**5,780.70**	**1,689.43**	**3,769.60**	**1,932.51**
Taxes	5,650.53	1,687.43	3,432.01	1,932.51
Property and poll taxes	*5,097.82*	*1,687.43*	*3,260.41*	*1,765.68*
Other taxes—bank, etc	*552.71*	.....	*171.60*	*166.83*
Special assessments	5.40	.....	.....	.....
Interest	.....	.....	.....	.....
Licenses and permits	.....	.....	.....	.....
Fines and penalties	6.00	.....	49.50	.....
Departmental earnings	.....	2.00	277.90	.....
Cemeteries	.....	.....	.....	.....
All others	118.77	.....	10.19	10.00
Public utilities—commercial	.....	.....	**211.09**	.....
Water	.....	.....	211.09	.....
Light	.....	.....	.....	.....
NON-REVENUE	**$2,787.71**	.....	**$550.00**	.....
Municipal indebtedness	**2,500.00**	.....	**550.00**	.....
Temporary loans	2,500.00	.....	550.00	.....
Bonds—general	.....	.....	.....	.....
Bonds—public utilities	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**287.71**	.....	.....	.....
Trust and investment transactions	.....	.....	.....	.....
Total receipts	$8,568.41	$1,689.43	$4,530.69	$1,942.51
Balance on hand at beginning	1.22	38.32	657.65	653.82
Grand total	**$8,569.63**	**$1,727.75**	**$5,188.34**	**$2,601.33**

PAYMENTS	(353) Hobart; population, 596	(354) Mayfield; population, 595	(355) Ovid; population, 591	(356) Nichols; population, 586
COST OF GOVERNMENT	**$4,512.85**	**$1,548.86**	**$2,531.42**	**$2,131.30**
General	**3,674.10**	**1,548.86**	**2,460.25**	**2,131.30**
General government	371.25	85.88	134.10	95.50
Protection of persons and property	713.13	139.79	342.39	450.75
Conservation of health	8.75	83.50	76.78	95.80
Sanitation and promotion of cleanliness	380.62	148.90	99.59	.....
Highways	2,148.73	1,087.63	1,605.44	1,305.68
Education	.....	.....	100.00	.....
Recreation	.....	.....	39.45	.....
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	51.62	3.16	62.50	183.57
Interest	**838.75**	.....	**71.17**	.....
Temporary loans	18.75	.....	8.67	.....
Bonds—general	820.00	.....	62.50	.....
Public utilities—commercial	.....	.....	**211.09**	.....
Water	.....	.....	211.09	.....
Maintenance	.....	.....	*91.09*	.....
Interest	.....	.....	*120.00*	.....
Sinking fund contributions	.....	.....	.....	.....
Light	.....	.....	.....	.....
Maintenance	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	.....	**156.37**	**726.28**	.....
Municipal indebtedness	**3,500.00**	.....	**973.00**	.....
Temporary loans	2,500.00	.....	473.00	.....
Bonds—general	1,000.00	.....	500.00	.....
Bonds—public utilities	.....	.....	.....	.....
Transfers and refunds	287.71	.....	.....	.....
Trust and investment transactions	.....	.....	.....	.....
Total payments	$8,300.56	$1,705.23	$4,441.79	$2,131.30
Balance at close of year	269.07	22.52	746.55	470.03
Grand total	**$8,569.63**	**$1,727.75**	**$5,188.34**	**$2,601.33**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(357) Churchville; population, 583	(358) Port Dickinson; population, 583	(359) East Randolph; population, 582	(360) Morrisville; population, 582
REVENUE	**$3,528.49**	**$11,368.09**	**$3,629.47**	**$4,021.95**
General	**3,528.49**	**10,021.65**	**2,289.04**	**2,486.38**
Taxes	3,263.61	3,836.37	2,284.04	2,363.13
Property and poll taxes	*3,238.73*	*3,777.81*	*2,125.56*	*2,106.28*
Other taxes—bank, etc	*24.88*	*58.56*	*158.48*	*256.85*
Special assessments		6,122.91		52.40
Interest		52.12		
Licenses and permits			5.00	41.25
Fines and penalties				
Departmental earnings	49.76	10.25		25.00
Cemeteries	215.12			
All others				4.60
Public utilities—commercial		**1,346.44**	**1,340.43**	**1,535.57**
Water		1,346.44	1,340.43	1,535.57
Light				
NON-REVENUE		**$3,419.42**	**$3,000.00**	
Municipal indebtedness			**3,000.00**	
Temporary loans				
Bonds—general			3,000.00	
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds		**3,419.42**		
Trust and investment transactions				
Total receipts	$3,528.49	$14,787.51	$6,629.47	$4,021.95
Balance on hand at beginning	254.41	2,163.86	707.00	951.20
Grand total	**$3,782.90**	**$16,951.37**	**$7,336.47**	**$4,973.15**

PAYMENTS	(357) Churchville; population, 583	(358) Port Dickinson; population, 583	(359) East Randolph; population, 582	(360) Morrisville; population, 582
COST OF GOVERNMENT	**$2,570.85**	**$5,529.73**	**$1,187.58**	**$2,443.12**
General	**2,560.85**	**3,879.73**	**1,151.58**	**2,443.12**
General government	343.03	322.83	106.80	288.19
Protection of persons and property	106.00	991.10		130.69
Conservation of health	102.80	82.25	44.25	
Sanitation and promotion of cleanliness	749.41			
Highways	875.31	2,317.73	1,000.53	1,999.24
Education				
Recreation	16.57	165.82		
Cemeteries	150.89			
Public utilities—non-commercial				
All others	216.84			25.00
Interest	**10.00**	**1,650.00**	**36.00**	
Temporary loans	10.00			
Bonds—general		1,650.00	36.00	
Public utilities—commercial		**811.10**	**1,119.20**	**1,365.15**
Water		811.10	1,119.20	1,365.15
Maintenance		*675.23*		*677.65*
Interest		*135.87*		*687.50*
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements		**2,117.00**	**3,000.00**	
Municipal indebtedness	**400.00**	**1,888.20**	**1,430.00**	**500.00**
Temporary loans	400.00			
Bonds—general		1,500.00	450.00	
Bonds—public utilities		388.20	980.00	500.00
Transfers and refunds		**3,843.71**		
Trust and investment transactions				
Total payments	$2,970.85	$14,189.74	$6,736.78	$4,308.27
Balance at close of year	812.05	2,761.63	599.69	664.88
Grand total	**$3,782.90**	**$16,951.37**	**$7,336.47**	**$4,973.15**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(361) Sinclairville; population, 582	(362) Otego; population, 579	(363) Savona; population, 571	(364) Youngstown; population, 571
REVENUE	**$3,025.05**	**$5,951.36**	**$1,863.03**	**$4,909.20**
General	**2,282.36**	**4,433.01**	**1,863.03**	**3,041.39**
Taxes	2,237.36	4,338.27	1,833.03	2,570.67
Property and poll taxes	*2,220.24*	*4,315.28*	*1,823.32*	*2,522.60*
Other taxes—bank, etc	*17.12*	*22.99*	*9.71*	*48.07*
Special assessments				470.72
Interest	45.00			
Licenses and permits				
Fines and penalties				
Departmental earnings		32.00	30.00	
Cemeteries				
All others		62.74		
Public utilities—commercial	**742.69**	**1,518.35**		**1,867.81**
Water	742.69	1,518.35		1,867.81
Light				
NON-REVENUE	**$350.00**			
Municipal indebtedness				
Temporary loans				
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds	**350.00**			
Trust and investment transactions				
Total receipts	$3,375.05	$5,951.36	$1,863.03	$4,909.20
Balance on hand at beginning	1,298.52	418.09	251.43	3,142.88
Grand total	**$4,673.57**	**$6,369.45**	**$2,114.46**	**$8,052.08**

PAYMENTS	(361) Sinclairville; population, 582	(362) Otego population, 579	(363) Savona; population, 571	(364) Youngstown; population, 571
COST OF GOVERNMENT	**$1,808.52**	**$4,147.10**	**$1,941.74**	**$550.36**
General	**1,748.52**	**3,975.10**	**1,941.74**	**550.36**
General government	49.55	2,976.48	80.00	161.52
Protection of persons and property		289.15		
Conservation of health	78.25	61.93	75.20	69.00
Sanitation and promotion of cleanliness				15.00
Highways	1,595.75	614.20	1,786.54	291.59
Education				
Recreation	11.47			
Cemeteries				
Public utilities—non-commercial				
All others	13.50	33.25		13.25
Interest	**60.00**	**172.00**		
Temporary loans				
Bonds—general	60.00	172.00		
Public utilities—commercial	**290.33**	**479.43**		**1,435.79**
Water	290.33	479.43		1,435.79
Maintenance	*250.33*	*161.92*		*513.29*
Interest	*40.00*	*317.51*		*922.50*
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements				1,495.97
Municipal indebtedness	**500.00**	**1,270.00**		**1,600.00**
Temporary loans		370.00		
Bonds—general		300.00		
Bonds—public utilities	500.00	600.00		1,000.00
Transfers and refunds	**350.00**			
Trust and investment transactions				
Total payments	$2,948.85	$5,896.53	$1,941.74	$4,482.12
Balance at close of year	1,724.72	472.92	172.72	3,569.96
Grand total	**$4,673.57**	**$6,369.45**	**$2,114.46**	**$8,052.08**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(365) Richmondville; population, 567	(366) Milford; population, 560	(367) Tully; population, 559	(368) Delevan; population, 557
REVENUE	**$5,743.76**	**$6,062.68**	**$10,041.46**	**$3,099.89**
General	**4,056.79**	**2,824.22**	**4,731.38**	**1,804.85**
Taxes	3,992.13	2,752.20	4,652.38	1,766.73
Property and poll taxes	*3,735.75*	*2,569.27*	*4,447.46*	*1,650.10*
Other taxes—bank, etc	*256.38*	*182.93*	*204.92*	*107.63*
Special assessments				
Interest	78.56			
Licenses and permits	3.50			
Fines and penalties	42.50		79.00	
Departmental earnings	40.10	72.02		38.12
Cemeteries				
All others				
Public utilities—commercial	**1,586.97**	**3,238.46**	**5,310.08**	**1,295.04**
Water	1,586.97	1,773.62	1,592.52	
Light		1,464.84	3,717.56	1,295.04
NON-REVENUE	**$2,283.66**	**$250.00**	**$500.00**	**$399.94**
Municipal indebtedness	**2,005.10**	**250.00**	**500.00**	**399.94**
Temporary loans		250.00	500.00	399.94
Bonds—general	2,000.00			
Bonds—public utilities				
Premium and accrued interest	5.10			
Transfers and refunds				
Trust and investment transactions	278.56			
Total receipts	$8,027.42	$6,312.68	$10,541.46	$3,499.83
Balance on hand at beginning	2,396.01	331.81	2,437.85	1,367.47
Grand total	**$10,423.43**	**$6,644.49**	**$12,979.31**	**$4,867.30**

PAYMENTS	(365) Richmondville; population, 567	(366) Milford; population, 560	(367) Tully; population, 559	(368) Delevan; population, 557
COST OF GOVERNMENT	**$2,273.75**	**$2,262.05**	**$3,374.72**	**$722.40**
General	**2,018.75**	**2,110.55**	**3,374.72**	**718.65**
General government	154.56	174.49	960.23	100.13
Protection of persons and property	14.65	127.00	778.92	42.07
Conservation of health	41.95	56.00	8.24	53.05
Sanitation and promotion of cleanliness		325.52	45.65	
Highways	1,757.59	1,427.54	1,581.68	523.40
Education				
Recreation	50.00			
Cemeteries				
Public utilities—non-commercial				
All others				
Interest	**255.00**	**151.50**		**3.75**
Temporary loans	30.00	31.50		3.75
Bonds—general	225.00	120.00		
Public utilities—commercial	**1,195.03**	**1,520.17**	**5,190.13**	**1,509.24**
Water	1,195.03	571.95	1,666.99	
Maintenance	*230.47*	*252.78*	*1,548.24*	
Interest	*686.00*	*319.17*	*118.75*	
Sinking fund contributions	*278.56*			
Light		948.22	3,523.14	1,509.24
Maintenance		*901.42*	*3,404.39*	*1,509.24*
Interest		*46.80*	*118.75*	
Sinking fund contributions				
Permanent improvements	**810.77**		**500.00**	**2,149.66**
Municipal indebtedness	**2,700.00**	**2,250.00**	**1,500.00**	**250.00**
Temporary loans	1,000.00	450.00		250.00
Bonds—general	500.00	400.00		
Bonds—public utilities	1,200.00	1,400.00	1,500.00	
Transfers and refunds				
Trust and investment transactions				
Total payments	$6,979.55	$6,032.22	$10,564.85	$4,631.30
Balance at close of year	3,443.88	612.27	2,414.46	236.00
Grand total	**$10,423.43**	**$6,644.49**	**$12,979.31**	**$4,867.30**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(371) Voorheesville; population, 550	(372) Arkport; population, 538	(373) Schenevus; population, 537	(374) Sands Point; population, 535
REVENUE	**$4,887.41**	**$3,199.88**	**$3,248.08**	**$1,905.62**
General	**2,813.60**	**2,525.36**	**3,248.08**	**1,905.62**
Taxes	2,801.60	2,490.11	3,184.45	1,816.75
Property and poll taxes	*2,791.10*	*2,478.19*	*2,946.21*	*1,546.65*
Other taxes—bank, etc	*10.50*	*11.92*	*238.24*	*270.10*
Special assessments		35.25	61.63	
Interest				88.87
Licenses and permits			2.00	
Fines and penalties				
Departmental earnings	12.00			
Cemeteries				
All others				
Public utilities—commercial	**2,073.81**	**674.52**		
Water	2,073.81	674.52		
Light				
NON-REVENUE	**$183.59**	**$100.00**	**$150.00**	
Municipal indebtedness			**150.00**	
Temporary loans			150.00	
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds	**183.59**	**100.00**		
Trust and investment transactions				
Total receipts	$5,071.00	$3,299.88	$3,398.08	$1,905.62
Balance on hand at beginning	650.51	2,078.70	83.38	3,342.30
Grand total	**$5,721.51**	**$5,378.58**	**$3,481.41**	**$5,247.92**

PAYMENTS	(371) Voorheesville; population, 550	(372) Arkport; population, 538	(373) Schenevus; population, 537	(374) Sands Point; population, 535
COST OF GOVERNMENT	**$2,680.69**	**$947.51**	**$2,801.17**	**$1,748.65**
General	**2,568.19**	**947.51**	**2,555.59**	**1,748.65**
General government	221.69	143.93	45.55	27.60
Protection of persons and property	1,168.50	7.50	1,029.20	1,504.65
Conservation of health	79.92	77.37		201.00
Sanitation and promotion of cleanliness			258.64	
Highways	1,098.08	506.73	1,222.20	15.40
Education				
Recreation				
Cemeteries				
Public utilities—non-commercial				
All others		211.98		
Interest	**112.50**		**245.58**	
Temporary loans			13.08	
Bonds—general	112.50		232.50	
Public utilities—commercial	**916.11**	**1,216.05**		
Water	916.11	1,216.05		
Maintenance	*443.61*	*424.05*		
Interest	*472.50*	*792.00*		
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements		**2,301.75**		
Municipal indebtedness	**1,500.00**		**650.00**	
Temporary loans			150.00	
Bonds—general	500.00		500.00	
Bonds—public utilities	1,000.00			
Transfers and refunds	**178.00**	**100.00**		
Trust and investment transactions				
Total payments	$5,274.80	$4,565.31	$3,451.17	$1,748.65
Balance at close of year	446.71	813.27	30.29	3,499.27
Grand total	**$5,721.51**	**$5,378.58**	**$3,481.46**	**$5,247.92**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(375) Vernon; population, 532	(376) Fishkill; population, 531	(377) Savannah; population, 531	(378) Sharon Springs; population, 531
REVENUE	**$1,818.74**	**$2,234.92**	**$6,500.78**	**$9,222.25**
General	**1,818.74**	**2,234.92**	**3,903.32**	**6,819.28**
Taxes	1,818.74	1,818.37	3,862.57	6,620.92
Property and poll taxes	*1,800.48*	*1,805.65*	*3,849.71*	*6,454.57*
Other taxes—bank, etc	*18.26*	*12.72*	*12.86*	*166.35*
Special assessments				
Interest				
Licenses and permits		21.00		5.00
Fines and penalties		128.55		
Departmental earnings		221.00	40.75	25.00
Cemeteries				
All others		46.00		168.36
Public utilities—commercial			**2,597.46**	**2,402.97**
Water				2,402.97
Light			2,597.46	
NON-REVENUE				**$3,538.00**
Municipal indebtedness				**3,213.00**
Temporary loans				3,213.00
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				**325.00**
Trust and investment transactions				
Total receipts	$1,818.74	$2,234.92	$6,500.78	$12,760.25
Balance on hand at beginning	1,116.78	556.85	504.51	1,108.51
Grand total	**$2,935.52**	**$2,791.77**	**$7,005.29**	**$13,868.76**

PAYMENTS	(375) Vernon; population, 532	(376) Fishkill; population, 531	(377) Savannah; population, 531	(378) Sharon Springs; population, 531
COST OF GOVERNMENT	**$1,362.34**	**$2,110.39**	**$2,316.86**	**$5,620.35**
General	**1,362.34**	**2,072.89**	**2,236.86**	**4,814.52**
General government	75.44	553.25	393.66	378.87
Protection of persons and property	53.83	84.01	820.20	21.90
Conservation of health	173.36		15.50	241.30
Sanitation and promotion of cleanliness				187.34
Highways	1,059.71	1,435.63	757.50	3,233.62
Education				242.58
Recreation			250.00	500.00
Cemeteries				
Public utilities—non-commercial				
All others				8.91
Interest		**37.50**	**80.00**	**805.83**
Temporary loans				35.93
Bonds—general		37.50	80.00	769.90
Public utilities—commercial			**2,897.06**	**1,390.94**
Water			2,897.06	1,390.94
Maintenance			*2,641.06*	*788.94*
Interest			*255.00*	*602.00*
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements	**325.00**			**920.91**
Municipal indebtedness		**500.00**	**700.00**	**4,590.00**
Temporary loans			200.00	2,400.00
Bonds—general		500.00	200.00	990.00
Bonds—public utilities			300.00	1,200.00
Transfers and refunds	**1.37**			**325.00**
Trust and investment transactions				
Total payments	$1,688.71	$2,610.39	$5,913.92	$12,847.20
Balance at close of year	1,246.81	181.38	1,091.37	1,021.56
Grand total	**$2,935.52**	**$2,791.77**	**$7,005.29**	**$13,868.76**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(379) Elizabeth-town; population, 530	(380) Red Creek; population, 525	(381) Moocrs; population, 522	(382) Parish population, 521
REVENUE	**$4,357.58**	**$3,595.90**	**$1,911.85**	**$1,116.28**
General	**$4,357.58**	**3,595.90**	**1,911.85**	**1,116.28**
Taxes	4,051.58	3,560.20	1,735.58	1,101.28
Property and poll taxes	*4,051.58*	*3,448.39*	*1,712.71*	*1,076.85*
Other taxes—bank, etc		*111.81*	*22.87*	*24.43*
Special assessments			164.52	
Interest				
Licenses and permits			11.75	5.00
Fines and penalties	30.00			
Departmental earnings	276.00	35.70		
Cemeteries				
All others				10.00
Public utilities—commercial				
Water				
Light				
NON-REVENUE	**$379.93**	**$500.00**	**$600.00**	
Municipal indebtedness		500.00	600.00	
Temporary loans		500.00	600.00	
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds	**379.93**			
Trust and investment transactions				
Total receipts	$4,737.51	$4,095.90	$2,511.85	$1,116.28
Balance on hand at beginning	415.43	1,085.04	172.70	822.33
Grand total	**$5,152.94**	**$5,180.49**	**$2,684.55**	**$1,938.61**

PAYMENTS	(379) Elizabeth-town; population, 530	(380) Red Creek; population, 525	(381) Moocrs; population, 522	(382) Parish; population, 521
COST OF GOVERNMENT	**$4,249.36**	**$2,989.19**	**$2,291.23**	**$458.66**
General	**4,194.36**	**2,959.19**	**2,291.23**	**458.66**
General government	498.10	649.97	55.35	88.32
Protection of persons and property	585.20		550.00	37.03
Conservation of health	34.66	128.18	58.75	54.55
Sanitation and promotion of cleanliness		25.00		
Highways	3,076.40	2,156.04	1,627.13	263.25
Education				
Recreation				15.51
Cemeteries				
Public utilities—non-commercial				
All others				
Interest	**55.00**	**30.00**		
Temporary loans		30.00		
Bonds—general	55.00			
Public utilities—commercial				
Water				
Maintenance				
Interest				
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements		**931.93**		
Municipal indebtedness	**400.00**	**789.25**		
Temporary loans		500.00		
Bonds—general	400.00			
Bonds—public utilities				
Contributions to sinking fund		289.25		
Transfers and refunds	**379.93**			
Trust and investment transactions				
Total payments	$5,029.29	$4,710.37	$2,291.23	$458.66
Balance at close of year	103.30	470.57	393.32	1,479.95
Grand total	**$5,132.59**	**$5,180.94**	**$2,684.55**	**$1,938.61**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(383) Corfu; population, 515	(385) Forest-port; population, 505	(387) Bellport; population, 499	(388) Central Square; population, 481
REVENUE	**$2,609.44**	**$2,281.71**	**$6,093.04**	**$1,743.08**
General	**2,609.44**	**1,061.29**	**6,093.04**	**1,743.08**
Taxes	2,139.26	1,037.29	5,819.23	1,743.08
Property and poll taxes	*1,958.36*	*1,033.02*	*5,753.05*	*1,637.97*
Other taxes—bank, etc	*180.90*	*4.27*	*66.18*	*105.11*
Special assessments	241.78			
Interest			20.71	
Licenses and permits				
Fines and penalties				
Departmental earnings	212.50	24.00	13.10	
Cemeteries				
All others	15.90		240.00	
Public utilities—commercial		**1,220.42**		
Water		1,220.42		
Light				
NON-REVENUE	**$500.00**	**$150.00**		
Municipal indebtedness	**500.00**	**150.00**		
Temporary loans	500.00	150.00		
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				
Trust and investment transactions				
Total receipts	$3,109.44	$2,407.71	$6,093.04	$1,743.08
Balance on hand at beginning	252.31	1,158.69	1,004.21	295.70
Grand total	**$3,361.75**	**$3,566.39**	**$7,097.25**	**$2,038.78**

PAYMENTS	(383) Corfu; population, 515	(385) Forest port; population, 505	(387) Bellport; population, 499	(388) Central Square; population, 481
COST OF GOVERNMENT	**$2,574.56**	**$1,693.66**	**$5,987.48**	**$1,199.74**
General	**2,574.56**	**1,693.66**	**5,838.98**	**1,162.24**
General government	539.76	70.75	665.98	48.00
Protection of persons and property	41.10			
Conservation of health	12.50		756.42	59.10
Sanitation and promotion of cleanliness		46.25	609.13	
Highways	1,981.20	1,526.66	3,743.81	1,025.28
Education		50.00		
Recreation				
Cemeteries				
Public utilities—non-commercial				
All others			63.64	29.86
Interest	**2.50**		**148.50**	**37.50**
Temporary loans	2.50			
Bonds—general			148.50	37.50
Public utilities—commercial		**866.69**		
Water		866.69		
Maintenance		*306.69*		
Interest		*560.00*		
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements				
Municipal indebtedness	**500.00**	**1,000.00**		**500.00**
Temporary loans	500.00			
Bonds—general				500.00
Bonds—public utilities		1,000.00		
Transfers and refunds				
Trust and investment transactions				
Total payments	$3,077.06	$3,560.35	$5,987.48	$1,699.74
Balance at close of year	284.69	6.04	1,109.77	339.04
Grand total	**$3,361.75**	**$3,566.39**	**$7,097.25**	**$2,038.78**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(389) Morristown; population, 479	(390) Wellsburg; population, 478	(391) Lacona; population, 476	(392) Elbridge; population, 475
REVENUE	**$4,504.83**	**$2,756.06**	**$2,713.43**	**$1,143.55**
General	**3,890.33**	**2,008.77**	**1,734.67**	**1,143.55**
Taxes	3,863.43	2,008.77	1,705.67	1,143.55
Property and poll taxes	*3,661.41*	*2,000.21*	*1,621.96*	*1,136.54*
Other taxes—bank, etc	*202.02*	*8.56*	*83.71*	*7.01*
Special assessments	3.10			
Interest				
Licenses and permits			5.00	
Fines and penalties	5.00		10.00	
Departmental earnings	2.80		14.00	
Cemeteries	10.00			
All others	6.00			
Public utilities—commercial	**614.50**	**747.29**	**978.76**	
Water	614.50	747.29	978.76	
Light				
NON-REVENUE	**$800.00**		**$400.00**	
Municipal indebtedness	**800.00**		**400.00**	
Temporary loans	800.00		400.00	
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				
Trust and investment transactions				
Total receipts	$5,304.83	$2,756.06	$3,113.43	$1,143.55
Balance on hand at beginning	172.96	54.48	330.53	578.48
Grand total	**$5,477.79**	**$2,810.54**	**$3,443.96**	**$1,722.03**

PAYMENTS	(389) Morristown; population, 479	(390) Wellsburg; population, 478	(391) Lacona; population, 476	(392) Elbridge; population, 475
COST OF GOVERNMENT	**$2,648.37**	**$1,046.27**	**$1,685.19**	**$1,004.81**
General	**2,545.17**	**1,011.27**	**1,671.19**	**1,004.81**
General government	266.02	34.28	78.50	60.00
Protection of persons and property	22.50	99.60		24.00
Conservation of health	58.65		48.62	49.11
Sanitation and promotion of cleanliness				
Highways	2,108.75	551.05	289.15	775.86
Education	50.00			
Recreation				
Cemeteries		10.00		
Public utilities—non-commercial				
All others	39.25	316.34	1,254.92	95.84
Interest	**103.20**	**35.00**	**14.00**	
Temporary loans	3.20		14.00	
Bonds—general	100.00	35.00		
Public utilities—commercial	**1,501.58**	**914.27**	**567.13**	
Water	1,501.58	914.27	567.13	
Maintenance	*1,021.58*	*801.77*	*266.13*	
Interest	*480.00*	*112.50*	*301.00*	
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements				
Municipal indebtedness	**1,250.00**	**850.00**	**600.00**	
Temporary loans	500.00		400.00	
Bonds—general	250.00			
Bonds—public utilities	500.00	850.00	200.00	
Transfers and refunds				
Trust and investment transactions				
Total payments	**$5,399.95**	**$2,810.54**	**$2,852.32**	**$1,004.81**
Balance at close of year	77.84		591.64	717.22
Grand total	**$5,477.79**	**$2,810.54**	**$3,443.96**	**$1,722.03**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(393) Morris; population, 466	(394) Lime-stone; population, 463	(395) Rushville; population, 459	(396) Gilberts-ville; population, 451
REVENUE	**$3,000.59**	**$4,401.57**	**$2,841.06**	**$5,794.78**
General	**1,993.46**	**3,773.20**	**2,841.06**	**4,717.36**
Taxes	1,993.46	3,225.60	2,557.66	2,109.78
Property and poll taxes	*1,753.93*	*3,225.60*	*2,405.78*	*2,101.19*
Other taxes—bank, etc	*239.53*		*151.88*	*8.59*
Special assessments		547.60		
Interest				
Licenses and permits				5.00
Fines and penalties				
Departmental earnings			283.40	1.00
Cemeteries				
All others				2,601.58
Public utilities—commercial	**1,007.13**	**628.37**		**1,077.42**
Water	1,007.13	628.37		1,077.42
Light				
NON-REVENUE			**$200.00**	
Municipal indebtedness			**200.00**	
Temporary loans			200.00	
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				
Trust and investment transactions				
Total receipts	$3,000.59	$4,401.57	$3,041.06	$5,794.78
Balance on hand at beginning	992.19	241.99	1.89	621.60
Grand total	**$3,992.78**	**$4,643.56**	**$3,042.95**	**$6,416.38**

PAYMENTS	(393) Morris; population, 466	(394) Lime-stone; population, 463	(395) Rushville; population, 459	(396) Gilberts-ville; population, 451
COST OF GOVERNMENT	**$1,564.39**	**$1,237.35**	**$1,989.20**	**$1,300.25**
General	**1,564.39**	**1,223.85**	**1,968.20**	**1,300.25**
General government	169.42	377.75	408.35	201.50
Protection of persons and property	5.00	30.00	131.06	70.00
Conservation of health	92.30		75.25	45.10
Sanitation and promotion of cleanliness			197.71	
Highways	1,277.67	816.10	1,111.33	983.65
Education				
Recreation			17.50	
Cemeteries				
Public utilities—non-commercial				
All others	20.00		27.00	
Interest		**13.50**	**21.00**	
Temporary loans		13.50	21.00	
Bonds—general				
Public utilities—commercial	**760.15**	**1,166.23**		**924.55**
Water	760.15	1,166.23		924.55
Maintenance	*85.15*	*716.23*		*269.67*
Interest	*675.00*	*450.00*		*654.88*
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements				**2,611.58**
Municipal indebtedness	**1,000.00**	**2,121.88**	**700.00**	**1,150.00**
Temporary loans		1,121.88	700.00	
Bonds—general		1,000.00		
Bonds—public utilities	1,000.00			1,150.00
Transfers and refunds				
Trust and investment transactions				
Total payments	$3,324.54	$4,525.46	$2,689.20	$5,986.38
Balance at close of year	668.24	118.10	353.75	430.00
Grand total	**$3,992.78**	**$4,643.56**	**$3,042.95**	**$6,416.38**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(397) Ardsley; population, 442	(398) Franklin; population, 441	(399) Elba; population, 439	(400) Fort Ann; population, 436
REVENUE	**$16,988.69**	**$3,363.24**	**$2,833.75**	**$1,759.72**
General	**16,988.69**	**2,239.89**	**2,833.75**	**1,759.72**
Taxes	16,932.69	2,218.38	2,832.00	1,759.72
Property and poll taxes	*16,764.75*	*1,996.52*	*2,811.46*	*1,754.60*
Other taxes—bank, etc	*167.94*	*221.86*	*20.60*	*5.12*
Special assessments	.....	21.51	.....	50.00
Interest	.....	.....	.....	.....
Licenses and permits	.....	.....	.....	.....
Fines and penalties	.....	.....	.....	.....
Departmental earnings	40.00	.....	1.75	.....
Cemeteries	.....	.....	.....	.....
All others	16.00	.....	.....	.....
Public utilities—commercial	.....	**1,123.35**	.....	.....
Water	.....	1,123.35	.....	.....
Light	.....	.....	.....	.....
NON-REVENUE	**$13,500.00**	**$5,227.30**	**$1,750.00**	.....
Municipal indebtedness	**13,500.00**	**5,227.30**	**1,750.00**	.....
Temporary loans	13,500.00	.....	1,750.00	.....
Bonds—general	.....	5,000.00	.....	.....
Bonds—public utilities	.....	.....	.....	.....
Premium and accrued interest	.....	227.30	.....	.....
Transfers and refunds	.....	.....	.....	.....
Trust and investment transactions	.....	.....	.....	.....
Total receipts	$30,488.69	$8,590.54	$4,583.75	$1,809.72
Balance on hand at beginning	7,382.44	1,680.19	160.54	322.85
Grand total	**$37,871.13**	**$10,270.73**	**$4,744.29**	**$2,132.57**

PAYMENTS	(397) Ardsley; population, 442	(378) Franklin; population, 441	(399) Elba; population, 439	(400) Fort Ann; population, 436
COST OF GOVERNMENT	**$13,510.51**	**$1,976.48**	**$3,055.25**	**$645.17**
General	**9,900.67**	**1,976.48**	**3,028.35**	**645.17**
General government	3,101.01	135.07	228.59	153.18
Protection of persons and property	2,266.54	780.03	144.26	.....
Conservation of health	288.79	26.74	76.96	.....
Sanitation and promotion of cleanliness	411.00	.....	.....	.....
Highways	3,833.33	1,013.80	2,578.54	466.99
Education	.....	.....	.....	.....
Recreation	.....	.....	.....	.....
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	.....	20.84	.....	25.00
Interest	**3,609.84**	.....	**26.90**	.....
Temporary loans	154.84	.....	26.90	.....
Bonds—general	3,455.00	.....	.....	.....
Public utilities—commercial	.....	**1,006.09**	.....	.....
Water	.....	1,006.09	.....	.....
Maintenance	.....	*276.09*	.....	.....
Interest	.....	*730.00*	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Light	.....	.....	.....	.....
Maintenance	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	**14,735.48**	**5,000.00**	.....	**549.77**
Municipal indebtedness	**9,000.00**	**200.00**	**1,200.00**	.....
Temporary loans	8,000.00	.....	1,300.00	.....
Bonds—general	1,000.00	.....	.....	.....
Bonds—public utilities	.....	200.00	.....	.....
Transfers and refunds	.....	**151.93**	.....	.....
Trust and investment transactions	.....	.....	.....	.....
Total payments	$27,245.99	$8,334.50	$4,355.25	$1,194.94
Balance at close of year	625.14	1,936.23	389.04	937.63
Grand total	**$37,871.13**	**$10,270.73**	**$4,744.29**	**$2,132.57**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(402) Pleasant Valley; population, 429	(403) Hammond; population, 418	(404) Remsen; population, 417	(405 Wurtsboro; population, 409
REVENUE	**$1,790.52**	**$1,117.60**	**$1,478.70**	**$952.67**
General	**1,790.52**	**1,117.60**	**1,478.70**	**612.67**
Taxes	1,742.02	1,117.60	1,472.60	612.67
Property and poll taxes	*1,717.77*	*1,011.40*	*1,462.89*	*594.44*
Other taxes—bank, etc	*24.25*	*106.20*	*9.71*	*18.23*
Special assessments				
Interest				
Licenses and permits	10.00			
Fines and penalties				
Departmental earnings	38.50		6.10	
Cemeteries				
All others				
Public utilities—commercial				**340.00**
Water				340.00
Light				
NON-REVENUE			**$200.00**	
Municipal indebtedness			200.00	
Temporary loans			200.00	
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				
Trust and investment transactions				
Total receipts	$1,790.52	$1,117.60	$1,678.70	$952.67
Balance on hand at beginning	217.41	409.79	341.80	452.00
Grand total	**$2,007.93**	**$1,527.39**	**$2,020.50**	**$1,404.67**

PAYMENTS	(402) Pleasant Valley; population, 429	(403) Hammond; population, 418	(404) Remsen; population, 417	(405) Wurtsboro; population, 409
COST OF GOVERNMENT	**$1,979.51**	**$1,274.01**	**$1,346.88**	**$535.08**
General	**1,928.06**	**1,274.01**	**1,323.13**	**535.08**
General government	75.50	94.35	132.67	82.53
Protection of persons and property		462.47		23.40
Conservation of health	90.68	80.00	89.98	40.90
Sanitation and promotion of cleanliness				57.30
Highways	1,661.88	637.19	1,054.75	319.95
Education	100.00			
Recreation				
Cemeteries				
Public utilities—non-commercial				
All others			45.73	
Interest			**23.75**	
Temporary loans				
Bonds—general			23.75	
Public utilities—commercial				**95.53**
Water				95.53
Maintenance				*95.53*
Interest				
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements				
Municipal indebtedness			**500.00**	
Temporary loans				
Bonds—general			500.00	
Bonds—public utilities				
Transfers and refunds	**51.45**			
Trust and investment transactions				
Total payments	$1,979.51	$1,274.01	$1,846.88	$630.61
Balance at close of year	28.42	253.38	173.62	774.06
Grand total	**$2,007.93**	**$1,527.39**	**$2,020.50**	**$1,404.67**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(406) Palatine Bridge; population, 408	(407) Van Etten; population, 407	(408) Andes; population, 405	(410) Brookfield; population, 400
REVENUE	**$3,850.74**	**$1,893.93**	**$1,298.99**	**$1,241.97**
General	3,850.74	1,893.93	1,208.99	1,241.97
Taxes	3,811.98	1,620.65	1,168.99	1,241.97
Property and poll taxes	*3,800.00*	*1,620.65*	*1,143.25*	*1,224.92*
Other taxes—bank, etc	*11.98*	.....	*25.74*	*17.05*
Special assessments	.....	30.14	.....	.....
Interest	.....	.....	.....	.....
Licenses and permits	5.00	.....	.....	.....
Fines and penalties	.....	8.45	.....	.....
Departmental earnings	33.76	50.00	.....	.....
Cemeteries	.....	184.69	.....	.....
All others	.....	.....	40.00	.....
Public utilities—commercial	.....	.....	.....	.....
Water	.....	.....	.....	.....
Light	.....	.....	.....	.....
NON-REVENUE	**$454.39**	.....	**$397.92**	.....
Municipal indebtedness	**454.39**	.....	**397.92**	.....
Temporary loans	454.39	.....	397.92	.....
Bonds—general	.....	.....	.....	.....
Bonds—public utilities	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	.....	.....	.....	.....
Trust and investment transactions	.....	.....	.....	.....
Total receipts	$4,305.13	$1,893.93	$1,606.91	$1,241.97
Balance on hand at beginning	68.51	1,094.30	65.32	233.81
Grand total	**$4,373.64**	**$2,988.23**	**$1,672.23**	**$1,475.78**

PAYMENTS	(406) Palatine Bridge; population, 408	(407) Van Etten; population, 407	(408) Andes; population, 405	(410) Brookfield; population, 400
COST OF GOVERNMENT	**$2,945.01**	**$1,975.77**	**$1,263.01**	**$974.29**
General	**2,525.17**	**1,975.77**	**1,260.93**	**945.82**
General government	75.00	130.00	226.14	31.02
Protection of persons and property	1,247.10	3.50	.....	18.00
Conservation of health	120.95	128.00	40.00	39.50
Sanitation and promotion of cleanliness	.....	.....	.....	.....
Highways	1,079.52	1,236.28	994.79	857.30
Education	.....	.....	.....	.....
Recreation	.....	.....	.....	.....
Cemeteries	.....	190.29	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	2.60	287.70	.....	.....
Interest	**419.84**	.....	**2.08**	**28.47**
Temporary loans	35.84	.....	2.08	28.47
Bonds—general	384.00	.....	.....	.....
Public utilities—commercial	.....	.....	.....	.....
Water	.....	.....	.....	.....
Maintenance	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Light	.....	.....	.....	.....
Maintenance	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	.....	.....	.....	.....
Municipal indebtedness	**1,400.00**	.....	**397.92**	**450.00**
Temporary loans	400.00	.....	397.92	450.00
Bonds—general	1,000.00	.....	.....	.....
Bonds—public utilities	.....	.....	.....	.....
Transfers and refunds	**28.63**	.....	.....	.....
Trust and investment transactions	.....	.....	.....	.....
Total payments	$4,373.64	$1,975.77	$1,660.93	$1,424.29
Balance at close of year	.....	1,012.46	11.30	51.49
Grand total	**$4,373.64**	**$2,988.23**	**$1,672.23**	**$1,475.78**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(411) Oneida Castle; population, 399	(412) Aurora; population, 396	(413) Blooming-dale; population, 394	(414) Constable-ville; population, 391
REVENUE	**$1,707.45**	**$2,534.59**	**$4,730.65**	**$2,946.44**
General	**1,707.45**	**2,534.59**	**4,228.89**	**1,659.82**
Taxes	1,519.15	2,526.63	4,222.44	1,525.08
Property and poll taxes	*1,508.20*	*2,109.82*	*4,210.68*	*1,518.85*
Other taxes—bank, etc	*10.95*	*416.81*	*11.76*	*6.23*
Special assessments				78.24
Interest	8.62			19.50
Licenses and permits				17.00
Fines and penalties				20.00
Departmental earnings	179.68			
Cemeteries				
All others		7.96	6.45	
Public utilities—commercial			**501.76**	**1,286.62**
Water			501.76	1,286.62
Light				
NON-REVENUE				
Municipal indebtedness				
Temporary loans				
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				
Trust and investment transactions				
Total receipts	$1,707.45	$2,534.59	$4,730.65	$2,946.44
Balance on hand at beginning	241.19	289.61	475.32	607.52
Grand total	**$1,948.64**	**$2,824.20**	**$5,205.97**	**$3,553.96**

PAYMENTS	(411) Oneida Castle; population, 399	(412) Aurora; population, 396	(413) Blooming-dale; population, 394	(414) Constable-ville; population, 391
COST OF GOVERNMENT		**$2,245.76**	**$1,382.81**	**$996.87**
General	**$1,089.18**	**2,235.55**	**1,382.81**	**996.87**
General government	212.74	80.50	73.12	145.90
Protection of persons and property	133.07	50.00	12.25	11.65
Conservation of health	7.50	58.80	3.00	56.35
Sanitation and promotion of cleanliness				69.19
Highways	695.82			692.85
Education		2,036.25	1,251.94	
Recreation	40.05			.93
Cemeteries				
Public utilities—non-commercial				
All others		10.00	42.50	20.00
Interest	**53.13**	**10.21**		
Temporary loans	13.13	10.21		
Bonds—general	40.00			
Public utilities—commercial			**2,132.59**	**639.27**
Water			2,132.59	639.27
Maintenance			*1,196.32*	*62.47*
Interest			*936.27*	*576.80*
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements		**168.51**		
Municipal indebtedness	**400.00**	**200.00**	**1,500.00**	**770.31**
Temporary loans	200.00	200.00	600.00	
Bonds—general	200.00			
Bonds—public utilities			900.00	770.31
Transfers and refunds				
Trust and investment transactions				
Total payments	$1,542.31	$2,614.27	$5,015.40	$2,406.45
Balance at close of year	406.33	209.93	190.57	1,147.51
Grand total	**$1,948.64**	**$2,824.20**	**$5,205.97**	**$3,553.96**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(415) Altmar; population, 390	(416) Cato; population, 390	(418) North Bangor; population, 384	(419) Henderson; population, 380
REVENUE	**$1,813.81**	**$1,129.46**	**$17.11**	**$1,185.31**
General	**1,813.81**	**1,129.46**	**17.11**	**1,185.31**
Taxes	1,755.78	1,119.46	17.11	1,181.54
Property and poll taxes	*1,739.54*	*1,057.40*		*1,177.16*
Other taxes—bank, etc.	*16.24*	*62.06*	*17.11*	*4.38*
Special assessments				3.77
Interest				
Licenses and permits		10.00		
Fines and penalties				
Departmental earnings	56.34			
Cemeteries				
All others	1.69			
Public utilities—commercial				
Water				
Light				
NON-REVENUE				
Municipal indebtedness				
Temporary loans				
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				
Trust and investment transactions				
Total receipts	$1,813.81	$1,129.46	$17.11	$1,185.31
Balance on hand at beginning	394.91	601.12	434.44	67.19
Grand total	$2,208.72	$1,730.58	$451.55	$1,252.50

PAYMENTS	(415) Altmar; population, 390	(416) Cato; population, 390	(418) North Bangor; population, 384	(419) Henderson; population, 380
COST OF GOVERNMENT	**$1,689.31**	**$735.19**	**$310.98**	**$957.75**
General	**1,689.31**	**704.60**	**310.98**	**957.75**
General government	184.45	97.13	27.00	41.49
Protection of persons and property	29.50			112.00
Conservation of health		61.08		
Sanitation and promotion of cleanliness				
Highways	1,425.36	546.39	283.98	601.09
Education				
Recreation				
Cemeteries	50.00			
Public utilities—non-commercial				
All others				203.17
Interest		30.59		
Temporary loans		30.59		
Bonds—general				
Public utilities—commercial				
Water				
Maintenance				
Interest				
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements				
Municipal indebtedness		600.00		
Temporary loans		600.00		
Bonds—general				
Bonds—public utilities				
Transfers and refunds				
Trust and investment transactions				
Total payments	$1,689.31	$1,335.19	$310.98	$957.75
Balance at close of year	519.41	395.39	140.57	294.75
Grand total	$2,208.72	$1,730.58	$451.55	$1,252.50

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(420) Richburg; population, 380	(421) Burdett; population, 375	(422) Rensselaer Falls; population, 374	(424) Laurens; population, 364
REVENUE	**$2,052.83**	**$2,382.59**	**$1,152.15**	**$1,178.74**
General	**2,052.83**	**1,918.71**	**1,252.15**	**634.20**
Taxes	2,031.30	1,868.71	1,143.25	634.20
Property and poll taxes	*2,031.30*	*1,868.71*	*1,138.83*	*556.71*
Other taxes—bank, etc			*4.42*	*77.49*
Special assessments	15.00		62.40	
Interest				
Licenses and permits			46.50	
Fines and penalties				
Departmental earnings	6.53			
Cemeteries				
All others		50.00		
Public utilities—commercial		**463.88**		**544.54**
Water				544.54
Light		463.88		
NON-REVENUE		**$500.00**		**$533.75**
Municipal indebtedness		**500.00**		**75.00**
Temporary loans		500.00		75.00
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				458.75
Trust and investment transactions				
Total receipts	$2,052.83	$2,882.59	$1,252.15	$1,712.49
Balance on hand at beginning	406.46	723.24	56.45	138.67
Grand total	$2,459.29	$3,605.83	$1,308.60	$1,851.16

PAYMENTS	(420) Richburg; population, 380	(421) Burdett; population, 375	(422) Rensselaer Falls; population, 374	(424) Laurens; population, 364
COST OF GOVERNMENT	**$1,359.10**	**$745.54**	**$1,116.42**	**$791.69**
General	**655.10**	**745.54**	**1,091.42**	**759.19**
General government	140.82	95.04	80.03	65.55
Protection of persons and property	29.15	108.60		20.00
Conservation of health	39.05	49.27	77.32	64.65
Sanitation and promotion of cleanliness	18.07		4.00	
Highways	399.34	492.63	830.07	588.99
Education	25.00			
Recreation			100.00	
Cemeteries				
Public utilities—non-commercial				
All others	3.67			20.00
Interest	**704.00**		**25.00**	**32.50**
Temporary loans	4.00		25.00	32.50
Bonds—general	700.00			
Public utilities—commercial		**2,597.00**		**85.79**
Water				85.79
Maintenance				*85.79*
Interest				
Sinking fund contributions				
Light		2,597.00		
Maintenance		*2,597.00*		
Interest				
Sinking fund contributions				
Permanent improvements				
Municipal indebtedness	**900.00**		**100.00**	**500.00**
Temporary loans	200.00		100.00	500.00
Bonds—general	700.00			
Bonds—public utilities				
Transfers and refunds				**458.75**
Trust and investment transactions				
Total payments	$2,259.10	$3,342.54	$1,216.42	$1,836.23
Balance at close of year	200.19	263.29	92.18	14.93
Grand total	$2,459.29	$3,605.83	$1,308.60	$1,851.16

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(425) Munnsville; population, 363	(426) Panama; population, 352	(428) Lisle; population, 347	(429) Rifton; population, 346
REVENUE	$1,027.92	$1,115.37	$1,777.46	$1,235.81
General	1,027.92	1,115.87	1,777.46	1,235.81
Taxes	1,027.92	1,115.87	1,633.06	1,235.81
Property and poll taxes	*1,022.10*	*1,110.73*	*1,550.23*	
Other taxes—bank, etc.	*5.82*	*5.14*	*82.83*	
Special assessments				
Interest				
Licenses and permits				
Fines and penalties				
Departmental earnings				144.40
Cemeteries				
All others				
Public utilities—commercial				
Water				
Light				
NON-REVENUE	$150.00	$250.00		
Municipal indebtedness	150.00	250.00		
Temporary loans	150.00	250.00		
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				
Trust and investment transactions				
Total receipts	$1,177.92	$1,365.87	$1,777.46	$1,235.81
Balance on hand at beginning	52.00	74.10	43.80	710.37
Grand total	$1,229.92	$1,439.97	$1,821.26	$1,946.18

PAYMENTS	(425) Munnsville; population, 362	(426) Panama; population, 352	(428) Lisle; population, 347	(429) Rifton; population, 346
COST OF GOVERNMENT	$920.96	$1,233.73	$1,657.85	$1,040.18
General	908.96	1,228.48	1,657.85	1,040.18
General government	39.00	27.00	209.90	82.25
Protection of persons and property		318.00	62.00	
Conservation of health				40.60
Sanitation and promotion of cleanliness				104.10
Highways	869.96	883.48	560.95	813.13
Education				
Recreation				
Cemeteries				
Public utilities—non-commercial				
All others			825.00	
Interest	12.00	5.25		
Temporary loans	12.00	5.25		
Bonds—general				
Public utilities—commercial				
Water				
Maintenance				
Interest				
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements				
Municipal indebtedness	200.00	175.00		
Temporary loans	200.00	175.00		
Bonds—general				
Bonds—public utilities				
Transfers and refunds				
Trust and investment transactions				
Total payments	$1,120.96	$1,408.73	$1,657.85	$1,040.08
Balance at close of year	108.96	31.24	163.41	906.10
Grand total	$1,229.92	$1,439.97	$1,821.26	$1,946.18

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(430) Pike; population, 344	(431) Newfield; population, 341	(432) Fabius; population, 340	(433) Gainsville; population, 340
REVENUE	**$2,579.61**	**$615.55**	**$690.96**	**$2,024.66**
General	**2,335.13**	**615.55**	**690.96**	**2,024.66**
Taxes	2,330.38	615.55	643.08	1,927.54
Property and poll taxes	*2,323.74*	*615.55*	*643.08*	*1,735.65*
Other taxes—bank, etc	*6.64*			*191.89*
Special assessments				74.12
Interest			11.75	
Licenses and permits				23.00
Fines and penalties				
Departmental earnings	4.75		36.13	
Cemeteries				
All others				
Public utilities—commercial	244.48			
Water	244.48			
Light				
NON-REVENUE				
Municipal indebtedness				
Temporary loans				$100.00
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				
Trust and investment transactions				
Total receipts	$2,579.61	$615.55	$690.96	$2,124.66
Balance on hand at beginning	833.83	207.44	308.26	105.15
Grand total	**$3,413.44**	**$822.99**	**$999.22**	**$2,229.81**

PAYMENTS	(430) Pike; population, 344	(431) Newfield; popualtion, 341	(432) Fabius; population, 340	(433) Gainsville; population, 340
COST OF GOVERNMENT	**$1,289.81**	**$770.36**	**$542.99**	**$713.96**
General	**1,289.81**	**770.36**	**542.99**	**704.46**
General government	68.50	60.29	82.76	98.08
Protection of persons and property				20.00
Conservation of health	40.00			35.20
Sanitation and promotion of cleanliness				
Highways	1,181.31	710.07	428.63	551.18
Education				
Recreation			22.00	
Cemeteries				
Public utilities—non-commercial				
All others			9.60	
Interest				**13.50**
Temporary loans				13.50
Bonds—general				
Public utilities—commercial	**562.50**			
Water	562.50			
Maintenance				
Interest	*562.50*			
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements				**290.77**
Municipal indebtedness	**1,000.00**			**400.00**
Temporary loans				400.00
Bonds—general				
Bonds—public utilities	1,000.00			
Transfers and refunds				
Trust and investment transactions				
Total payments	$2,852.31	$770.36	$542.99	$1,408.73
Balance at close of year	561.13	52.63	456.23	821.08
Grand total	**$3,413.44**	**$822.99**	**$999.22**	**$2,229.81**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(434) Holland Patent; population, 339	(435) Prospect; population, 339	(436) Turin; population, 339	(437) Freeville; population, 337
REVENUE	**$4,580.36**	**$1,196.06**	**$2,313.91**	**$1,251.38**
General	**1,985.74**	**1,196.06**	**1,176.26**	**1,251.38**
Taxes	1,975.74	1,196.06	1,024.76	1,212.05
Property and poll taxes	*1,958.78*	*1,189.59*	*1,018.92*	*1,204.65*
Other taxes—bank, etc	*16.96*	*6.47*	*5.84*	*7.40*
Special assessments				
Interest				
Licenses and permits				
Fines and penalties	10.00			
Departmental earnings			117.00	39.33
Cemeteries				
All others			34.50	
Public utilities—commercial	2,594.62		1,137.65	
Water	2,594.62		1,137.65	
Light				
NON-REVENUE			**$4,012.50**	
Municipal indebtedness			4,012.50	
Temporary loans				
Bonds—general			4,000.00	
Bonds—public utilities				
Premium and accrued interest			12.50	
Transfers and refunds				
Trust and investment transactions				
Total receipts	**$4,580.36**	$1,196.06	$6,326.41	$1,251.38
Balance on hand at beginning	2,034.48	104.23	519.51	355.57
Grand total	$6,614.84	$1,300.29	$6,845.92	$1,606.95

PAYMENTS	(434) Holland Patent; population, 339	(435) Prospect; population, 339	(436) Turin; population, 339	(437) Freeville; population, 337
COST OF GOVERNMENT	**$1,571.62**	**$866.08**	**$1,019.95**	**$1,594.99**
General	**1,571.62**	**866.08**	**929.95**	**1,594.99**
General government	92.87	214.36	346.12	81.23
Protection of persons and property	150.00		10.00	
Conservation of health	53.00		6.50	31.80
Sanitation and promotion of cleanliness				
Highways	1,148.74	651.72	567.33	1,481.96
Education				
Recreation	127.01			
Cemeteries				
Public utilities—non-commercial				
All others				
Interest			**90.00**	
Temporary loans				
Bonds—general			90.00	
Public utilities—commercial	**3,621.68**		**494.92**	
Water	3,621.68		494.92	
Maintenance	*2,696.08*		*85.28*	
Interest	*925.60*		*409.64*	
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements			**3,725.98**	
Municipal indebtedness	**1,270.00**		**569.00**	
Temporary loans				
Bonds—general				
Bonds—public utilities	1,270.00		560.00	
Transfers and refunds				
Trust and investment transactions				
Total payments	$6,463.30	$866.08	$5,800.85	$1,594.99
Balance at close of year	151.54	434.21	1,045.07	11.96
Grand total	**$6,614.84**	**$1,300.29**	**$6,845.92**	**$1,606.95**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(438) Grandview-on-Hudson; population, 335	(439) Odessa; population, 335	(440) Dresden; population, 326	(441) Madison; population, 317
REVENUE	**$9,830.74**	**$1,470.15**	**$979.58**	**$2,526.06**
General	**9,830.74**	**1,470.15**	**979.58**	**1,667.09**
Taxes	9,557.79	1,041.35	959.43	1,667.09
Property and poll taxes	*9,505.08*	*1,041.35*	*956.75*	*1,663.55*
Other taxes—bank, etc	*52.71*		*2.68*	*3.54*
Special assessments				
Interest	263.95			
Licenses and permits			2.50	
Fines and penalties	9.00			
Departmental earnings				
Cemeteries				
All others		15.50	17.65	
Public utilities—commercial				858.97
Water				858.97
Light				
NON-REVENUE				
Municipal indebtedness				
Temporary loans				
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				
Trust and investment transactions				
Total receipts	$9,830.74	$1,056.85	$979.58	$2,526.06
Balance on hand at beginning	793.41	413.30	56.05	1,109.27
Grand total	**$10,624.15**	**$1,470.15**	**$1,035.63**	**$3,635.33**

PAYMENTS	(438) Grandview-on-Hudson; population, 335	(439) Odessa; population, 335	(440) Dresden; population, 326	(441) Madison; population, 317
COST OF GOVERNMENT	**$8,139.71**	**$824.05**	**$832.43**	**$830.92**
General	**8,139.71**	**794.05**	**828.43**	**830.92**
General government	653.21	26.72	41.75	81.46
Protection of persons and property	1,820.60	106.60	183.13	16.00
Conservation of health	84.25	33.80	6.80	
Sanitation and promotion of cleanliness				
Highways	5,481.65	593.96	478.87	574.21
Education	100.00			
Recreation				143.00
Cemeteries				
Public utilities—non-commercial				
All others		32.97	117.88	16.25
Interest		**30.00**	**4.00**	
Temporary loans		30.00	4.00	
Bonds—general				
Public utilities—commercial				**1,161.81**
Water				1,161.81
Maintenance				*435.96*
Interest				*725.85*
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements				
Municipal indebtedness	**900.00**	**300.00**	**200.00**	**1,000.00**
Temporary loans	900.00	300.00	200.00	1,000.00
Bonds—general				
Bonds—public utilities				
Transfers and refunds				
Trust and investment transactions				
Total payments	$9,039.71	$1,124.05	$1,032.43	$2,992.73
Balance at close of year	1,584.44	346.10	3.20	642.60
Grand total	**$10,623.15**	**$1,470.15**	**$1,035.63**	**$3,635.33**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(442) Ellisburg; population, 316	(443) Richville; population, 316	(445) Poland; population, 315	(446) Meridian; population, 313
REVENUE	**$839.29**	**$1,257.24**	**$2,189.29**	**$487.50**
General	839.29	1,257.24	1,425.65	487.50
Taxes	839.29	1,257.24	1,425.65	452.50
Property and poll taxes	*834.19*	*1,251.80*	*1,281.56*	*440.76*
Other taxes—bank, etc	*5.10*	*5.44*	*144.09*	*11.74*
Special assessments				
Interest				
Licenses and permits				27.50
Fines and penalties				7.50
Departmental earnings				
Cemeteries				
All others				
Public utilities—commercial			763.64	
Water			763.64	
Light				
NON-REVENUE				
Municipal indebtedness				
Temporary loans				
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				
Trust and investment transactions				
Total receipts	$839.29	$1,357.24	$2,189.29	$487.50
Balance on hand at beginning	95.10	144.11	626.69	114.06
Grand total	**$934.39**	**$1,401.35**	**$2,815.98**	**$601.56**

PAYMENTS	(442) Ellisburg; population, 316	(443) Richville; population, 316	(445) Poland; population, 315	(446) Meridian; population, 313
COST OF GOVERNMENT	**$666.37**	**$966.74**	**$1,009.34**	**$370.79**
General	**666.37**	**966.74**	**1,009.34**	**370.79**
General government			359.95	96.17
Protection of persons and property				13.25
Conservation of health		39.60		31.30
Sanitation and promotion of cleanliness				
Highways	666.37	886.23	649.39	230.07
Education				
Recreation				
Cemeteries				
Public utilities—non-commercial				
All others		40.91		
Interest				
Temporary loans				
Bonds—general			**505.79**	
Public utilities—commercial			505.79	
Water			*107.14*	
Maintenance			*398.65*	
Interest				
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements			**1,000.00**	
Municipal indebtedness			1,000.00	
Temporary loans				
Bonds—general			1,000.00	
Bonds—public utilities				
Transfers and refunds				
Trust and investment transactions				
Total payments	$666.37	$966.74	$2,515.13	$370.79
Balance at close of year	268.02	434.61	300.85	230.77
Grand total	**$934.39**	**$1,401.35**	**$2,815.98**	**$601.56**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(447) Leicester; population, 305	(448) Bellville; population, 280	(449) Cold Brook; population, 274	(450) Bemus Point; population, 270
REVENUE	**$533.54**	**$1,419.24**	**$495.35**	**$1,750.96**
General	**533.54**	**1,419.24**	**495.35**	**1,750.96**
Taxes	523.54	1,419.24	495.35	1,741.54
Property and poll taxes	*499.60*	*1,410.27*	*491.21*	*1,734.08*
Other taxes—bank, etc.	*23.94*	*8.97*	*4.14*	*7.46*
Special assessments				
Interest				
Licenses and permits				
Fines and penalties	10.00			
Departmental earnings				
Cemeteries				
All others				9.42
Public utilities—commercial				
Water				
Light				
NON-REVENUE	**$1,616.00**		**$40.00**	
Municipal indebtedness	**1,616.00**			
Temporary loans				
Bonds—general	1,600.00			
Bonds—public utilities				
Premium and accrued interest	16.00			
Transfers and refunds			**40.00**	
Trust and investment transactions				
Total receipts	$2,149.54	$1,419.24	$535.35	$1,750.96
Balance on hand at beginning	1,178.64	99.72	196.57	95.60
Grand total	**$3,328.18**	**$1,518.96**	**$731.92**	**$1,846.56**

PAYMENTS	(447) Leicester; population, 305	(448) Bellville; population, 280	(449) Cold Brook; population, 274	(450) Bemis Point; population, 270
COST OF GOVERNMENT	**$874.25**	**$1,389.80**	**$543.42**	**$1,577.36**
General	**864.25**	**1,389.80**	**543.42**	**1,577.36**
General government	63.47	82.00	116.20	94.40
Protection of persons and property	24.61			118.00
Conservation of health	30.40	62.06	41.48	45.65
Sanitation and promotion of cleanliness		54.70		
Highways	672.08	1,191.04	385.74	1,319.31
Education				
Recreation	73.69			
Cemeteries				
Public utilities—non-commercial				
All others				
Interest	**10.00**			
Temporary loans				
Bonds—general	10.00			
Public utilities—commercial				
Water				
Maintenance				
Interest				
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements	**1,285.48**			
Municipal indebtedness	**200.00**		**100.00**	
Temporary loans			100.00	
Bonds—general	200.00			
Bonds—public utilities				
Transfers and refunds				
Trust and investment transactions				
Total payments	$2,359.73	$1,389.80	$643.42	$1,577.36
Balance at close of year	968.45	129.16	88.50	269.20
Grand total	**$3,328.18**	**$1,518.96**	**$731.92**	**$1,846.56**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(451) Perrysburg; population, 265	(452) Alexander; population, 259	(453) Bridgewater; population, 258	(454) Plandome; population, 255
REVENUE	$620.81	$866.71	$531.55	$7,444.84
General	620.81	866.71	531.55	7,444.84
Taxes	620.81	716.71	531.55	6,744.84
Property and poll taxes	*611.09*	*716.71*	*516.47*	*6,707.73*
Other taxes—bank, etc.	*9.72*	.....	*15.08*	*37.11*
Special assessments	.....	150.00	.....	.....
Interest	.....	.....	.....	.....
Licenses and permits	.....	.....	.....	.....
Fines and penalties	.....	.....	.....	.....
Departmental earnings	.....	.....	.....	700.00
Cemeteries	.....	.....	.....	.....
All others	.....	.....	.....	.....
Public utilities—commercial	.....	.....	.....	.....
Water	.....	.....	.....	.....
Light	.....	.....	.....	.....
NON-REVENUE	$150.00	.....	$3,719.80	$598.38
Municipal indebtedness	.....	.....	3,719.80	598.38
Temporary loans	150.00	.....	.....	598.38
Bonds—general	.....	.....	3,600.00	.....
Bonds—public utilities	.....	.....	.....	.....
Premium and accrued interest	.....	.....	119.80	.....
Transfers and refunds	.....	.....	.....	.....
Trust and investment transactions	.....	.....	.....	.....
Total receipts	$770.81	$866.71	$4,251.35	$8,043.22
Balance on hand at beginning	.....	43.92	47.96	1,767.10
Grand total	$770.81	$910.63	$4,299.31	$9,810.32

PAYMENTS	(451) Perrysburg; population, 265	(452) Alexander; population, 259	(453) Bridgewater; population, 258	(454) Plandome; population, 255
COST OF GOVERNMENT	$521.44	$730.01	$236.59	$6,506.12
General	519.62	730.01	236.59	5,468.62
General government	204.72	5.00	112.34	1,232.33
Protection of persons and property	5.00	.....	12.08	671.55
Conservation of health	2.00	37.01	.....	111.00
Sanitation and promotion of cleanliness	.....	.....	.....	663.00
Highways	307.90	688.00	112.17	2,667.91
Education	.....	.....	.....	.....
Recreation	.....	.....	.....	.....
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	.....	.....	.....	122.83
Interest	1.82	.....	.....	**1,037.50**
Temporary loans	1.82	.....	.....	.....
Bonds—general	.....	.....	.....	1,037.50
Public utilities—commercial	.....	.....	.....	.....
Water	.....	.....	.....	.....
Maintenance	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Light	.....	.....	.....	.....
Maintenance	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Sinking fund contributions	.....	.....	.....	.....
Permanent improvements	.....	.....	3,870.94	284.17
Municipal indebtedness	150.00	.....	.....	**1,350.00**
Temporary loans	150.00	.....	.....	600.00
Bonds—general	.....	.....	.....	750.00
Bonds—public utilities	.....	.....	.....	.....
Transfers and refunds	.....	.....	.....	.....
Trust and investment transactions	.....	.....	.....	.....
Total payments	$671.44	$730.01	$4,107.53	$8,140.29
Balance at close of year	99.37	180.52	191.78	1,670.03
Grand total	$770.81	$910.53	$4,299.31	$9,810.32

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(455) Smyrna; population, 247	(456) Esperance; population, 241	(457) Argyle; population, 223	(458) Wampsville; population, 222
REVENUE	**$2,284.04**	**$653.54**	**$2,288.75**	**$1,425.80**
General	**1,651.96**	**653.54**	**1,867.75**	**1,425.80**
Taxes	1,651.96	636.01	1,867.75	963.41
Property and poll taxes	*1,651.96*	*636.01*	*1,547.32*	*900.13*
Other taxes—bank, etc			*320.43*	*63.28*
Special assessments		10.00		462.39
Interest				
Licenses and permits				
Fines and penalties				
Departmental earnings		7.53		
Cemeteries				
All others				
Public utilities—commercial	**632.08**		**421.00**	
Water	632.08		421.00	
Light				
NON-REVENUE			**$1,123.97**	**$400.00**
Municipal indebtedness			**1,123.97**	**400.00**
Temporary loans				400.00
Bonds—general			1,123.97	
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				
Trust and investment transactions				
Total receipts	$2,284.04	$653.54	$3,412.72	$1,825.80
Balance on hand at beginning	156.63	109.87	557.58	124.67
Grand total	**$2,440.67**	**$763.41**	**$3,970.30**	**$1,950.47**

PAYMENTS	(455) Smyrna; population, 247	(456) Esperance; population, 241	(457) Argyle; population, 223	(458) Wampsville; population, 222
COST OF GOVERNMENT	**$452.63**	**$530.96**	**$755.10**	**$402.33**
General	**448.88**	**530.96**	**755.10**	**392.95**
General government	135.35	54.83	208.34	117.91
Protection of persons and property		99.80		22.67
Conservation of health		62.25		31.85
Sanitation and promotion of cleanliness				
Highways	313.53	309.88	546.76	219.52
Education				
Recreation				
Cemeteries				
Public utilities—non-commercial				
All others		4.20		1.00
Interest	**3.75**			**9.38**
Temporary loans	3.75			9.38
Bonds—general				
Public utilities—commercial	**1,039.23**		**554.50**	
Water	1,039.23		554.50	
Maintenance	*951.73*		*4.50*	
Interest	*87.50*		*550.00*	
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements				**966.06**
Municipal indebtedness	**650.00**			**550.00**
Temporary loans	150.00			550.00
Bonds—general				
Bonds—public utilities	500.00			
Transfers and refunds				
Trust and investment transactions				
Total payments	$2,141.86	$530.96	$1,309.60	$1,918.39
Balance at close of year	298.81	232.45	2,660.70	32.08
Grand total	**$2,440.67**	**$763.41**	**$3,970.30**	**$1,950.47**

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(460) Great Neck Estate; population, 175	(461) Woodsburgh; population, 168	(462) Shoreham; population, 151	(463) Cayuga Heights; population, 137
REVENUE	**$2,269.79**	**$4,187.34**	**$2,708.18**	**$904.75**
General	**2,269.79**	**4,187.34**	**2,708.18**	**904.75**
Taxes	2,220.15	4,180.67	2,697.15	904.75
Property and poll taxes	*2,220.15*	*4,097.35*	*2,697.15*	*904.75*
Other taxes—bank, etc		*83.32*		
Special assessments				
Interest	49.64	6.67		
Licenses and permits				
Fines and penalties			5.03	
Departmental earnings				
Cemeteries				
All others			6.00	
Public utilities—commercial				
Water				
Light				
NON-REVENUE		**$109.48**		
Municipal indebtedness		**109.48**		
Temporary loans		109.48		
Bonds—general				
Bonds—public utilities				
Premium and accrued interest				
Transfers and refunds				
Trust and investment transactions				
Total receipts	$2,269.79	$4,296.82	$2,708.18	$904.75
Balance on hand at beginning	185.62	154.16	462.05	36.66
Grand total	$2,455.41	$4,450.98	$3,170.23	$941.41

PAYMENTS	(460) Great Neck Estates; population, 175	(461) Woodsburgh; population, 168	(462) Shoreham; population, 151	(463) Cayuga Heights; population, 137
COST OF GOVERNMENT	**$694.18**	**$3,642.28**	**$1,618.22**	**$358.84**
General	**694.18**	**3,627.49**	**763.22**	**354.01**
General government	201.97	109.04	152.35	10.00
Protection of persons and property		1,320.04		
Conservation of health				22.00
Sanitation and promotion of cleanliness			570.00	
Highways	492.21	2,198.41	40.87	303.31
Education				
Recreation				
Cemeteries				
Public utilities—non-commercial				
All others				18.70
Interest		**14.79**	**855.00**	**4.83**
Temporary loans		14.79		4.83
Bonds—general			855.00	
Public utilities—commercial				
Water				
Maintenance				
Interest				
Sinking fund contributions				
Light				
Maintenance				
Interest				
Sinking fund contributions				
Permanent improvements				
Municipal indebtedness		**438.18**	**900.00**	**250.00**
Temporary loans		438.18		250.00
Bonds—general			900.00	
Bonds—public utilities				
Transfers and refunds				
Trust and investment transactions				
Total payments	$694.18	$4,080.46	$2,518.22	$608.84
Balance at close of year	1,761.23	370.52	652.01	332.57
Grand total	$2,455.41	$4,450.98	$3,170.23	$941.41

SUMMARY OF FINANCIAL TRANSACTIONS — VILLAGES GRADED ACCORDING TO POPULATION OF 1915 — *Concluded*

RECEIPTS	(465) Galway; population, 104	(466) Saddle Rock; population, 71
REVENUE	**$246.42**	**$2,614.27**
General	**246.42**	**2,614.27**
Taxes	246.42	2,614.27
Property and poll taxes	*235.04*	*2,614.27*
Other Taxes—bank, etc	*11.38*	
Special assessments		
Interest		
Licenses and Permits		
Fines and Penalties		
Departmental earnings		
Cemeteries		
All others		
Public utilities — commercial		
Water		
Light		
NON-REVENUE		
Municipal Indebtedness		
Temporary loans		
Bonds — general		
Bonds — public utilities		
Premium and accrued interest		
Transfer and refunds		
Trust and investment transactions		
Total receipts	$246.42	$2,614.27
Balance on hand at beginning	15.34	334.85
Grand total	**$261.76**	**$2,949.12**

PAYMENTS	(465) Galway; population, 104	(466) Saddle Rock; population, 71
COST OF GOVERNMENT	**$133.57**	**$2,585.54**
General	**131.70**	**2,585.54**
General government	5.10	60.00
Protection		
Conservation of health	24.10	
Sanitation and promotion of cleanliness		
Highways	102.50	364.06
Education		
Recreation		
Cemeteries		2,161.48
Public utilities — non-commercial		
All others		
Interest	**1.87**	
Temporary loans	1.87	
Bonds — general		
Public utilities — commercial		
Water		
Maintenance		
Interest		
Sinking fund contributions		
Light		
Maintenance		
Interest		
Sinking fund contributions		
Permanent improvements		
Municipal indebtedness	**50.00**	
Temporary loans	50.00	
Bonds — general		
Bonds — public utilities		
Transfers and refunds		
Trust and investment transactions		
Total payments	$183.57	$2,585.54
Balance at close of year	78.19	363.58
Grand total	**$261.76**	**$2,949.12**

SUMMARY OF FINANCIAL TRANSACTIONS

OF

TOWNS

1917

TOWNS

Revenue Receipts

Title	*Source*
General property taxes:	
Town purposes	Town audits, town indebtedness and other town charges, except for highways.
Highway purposes	Town audits and other town charges for highways, including maintenance and construction.
District purposes	Health, lighting, water, fire, sewer and other special districts.
Special property taxes:	
Bank taxes	Self explanatory.
Mortgage taxes	Self explanatory.
Special assessments	Self explanatory.
Interest	Interest on deposits and on taxes and penalties.
Licenses and permits	Liquor taxes, dog taxes or licenses, motor vehicle licenses.
Fines and penalties	Self explanatory.
Gifts and grants	State aid for highways and other gifts, donations or contributions.
Departmental earnings	Self explanatory.
Cemeteries	Self explanatory.
All others	Miscellaneous income.

Non-Revenue Receipts

Title	*Source*
Municipal indebtedness:	
Temporary loans	Self explanatory.
Bonds — general	Self explanatory.
Other indebtedness	Self explanatory.
Premiums and accrued interest	Self explanatory.
Transfers and refunds	Self explanatory.
Trust and investment transactions	State, county and school district taxes (in Westchester County only), public school money and gospel funds.

Payments

Title	*Purpose*
General government	Compensation, fees and expenses of supervisor, town clerk, justices of the peace, assessors, receiver of taxes or tax collector, town hall expenses, rent of rooms, advertising, printing and publishing, election expenses, and bond issue expenses.
Protection of persons and property:	
General	Compensation, fees and expenses of constables, deputy sheriffs, special constables, town police force, town lock-up, suppression of forest fires, and payment for animals killed or injured.
Special districts — Fire	Self explanatory.
Special districts — Water	Self explanatory.

Title	*Purpose*
Conservation of health.....	Compensation and expenses of health officer, board of health, registrar of vital statistics, and physicians.
Sanitation and promotion of cleanliness	Sewer districts.
Highways:	
General	Compensation of supervisor, town clerk, superintendent of highways and deputy superintendent of highways, payments from highway funds and motor vehicle fund.
Special districts—Lighting..	Self explanatory.
Special districts—Sprinkling	Self explanatory.
Special districts—Sidewalks.	Self explanatory.
Charities	Compensation and expenses of overseers of the poor, lunacy cases and outdoor relief.
Soldiers' relief	Self explanatory.
Education	Compensation of truant officers and school directors.
Cemeteries	Self explanatory.
Public utilities — Non-commercial	Town docks.
All others	Judgments, Memorial day observance, etc.
Interest:	
On temporary loans.....	Self explanatory.
On bonds	Self explanatory.
Permanent improvements	Purchase or acquisition of lands and rights of way, construction of bridges, sidewalks, town roads, buildings, etc.

Title	*Purpose*
Municipal indebtedness:	
Temporary loans	Self explanatory.
Bonds	Self explanatory.
Other indebtedness	Self explanatory.
County treasurer to reduce taxes	Payments to county treasurer from town funds.
Transfers and refunds	Self explanatory.
Trust and investment transactions	Payments to county treasurer and school treasurers (in Westchester County), and payments of public school money.

INDEX

TOWNS

County and Town

Town Number 1915	
	Albany
499	Berne.
80	Bethlehem.
115	Coeymans.
23	Colonie.
120	Green Island.
160	Guilderland.
701	Knox.
230	New Scotland.
506	Rensselaerville.
638	Westerlo.
	Allegany
547	Alfred.
876	Allen.
841	Alma.
631	Almond.
397	Amity.
398	Andover.
468	Angelica.
554	Belfast.
888	Birdsall.
359	Bolivar.
626	Burns.
646	Caneadea.
820	Centerville.
843	Clarksville.
319	Cuba.
391	Friendship.
715	Genesee.
851	Granger.
840	*Grove.
421	Hume.
672	Independence.
835	New Hudson.
615	Rushford.
712	Scio.
905	Ward.
71	Wellsville.
913	West Almond.
775	Willing.
714	Wirt.
	Broome
737	Barker.
846	Binghamton.
635	Chenango.
283	Colesville.
765	Conklin.
653	*Dickinson.
647	Fenton.
766	*Kirkwood.

* Report inaccurate, incomplete or not rendered.

Town Number 1915	
555	*Lisle.
606	Maine.
891	Nanticoke.
245	Sanford.
502	Triangle.
10	Union.
475	Vestal.
316	Windsor.

CATTARAUGUS

180	Allegany.
533	Ashford.
640	Carrolton.
848	Cold Spring.
684	Conewango.
454	Dayton.
713	East Otto.
925	Elko.
434	Ellicottville.
743	Farmersville.
197	Franklinville.
693	Freedom.
537	Great Valley.
702	Hinsdale.
878	Humphrey.
832	Ischua.
774	Leon.
441	Little Valley.
890	Lyndon.
521	Machias.
797	Mansfield.
829	Napoli.
363	New Albion.
617	Olean.
811	Otto.
694	Perrysburgh.
448	Persia.
298	*Portville.
278	Randolph.
855	Red House.
917	Salamanca.
907	South Valley.
498	Yorkshire.

CAYUGA

561	Aurelius.
304	Brutus.
514	Cato.
651	Conquest.
726	Fleming.
433	Genoa.
562	Ira.
505	Ledyard.
805	Locke.
403	Mentz.
777	Montezuma.
353	Moravia.
644	Niles.
543	Owasco.
572	*Scipio.
552	Sennett.
842	Sempronius.
544	Springport.
294	*Sterling.
881	*Summer Hill.
753	Throop.
579	Venice.
642	Victory.

* Report inaccurate, incomplete or not rendered.

Town Number 1915	
	CHAUTAUQUA
806	Arkwright.
323	Busti.
470	Carroll.
622	Charlotte.
144	Chautauqua.
504	Cherry Creek.
605	Clymer.
426	Ellery.
90	Ellicott.
619	Ellington.
768	French Creek.
662	Gerry.
56	Hanover.
212	Harmony.
872	Kiantone.
728	Mina.
568	Poland.
41	Pomfret.
181	Portland.
288	Ripley.
383	Sheridan.
465	Sherman.
443	Stockton.
681	Villenova.
105	Westfield.
	CHEMUNG
816	*Ashland.
894	Baldwin.
548	Big Flats.
815	Catlin.
594	Chemung.
407	Elmira.
809	*Erin.
66	Horseheads.
331	Southport.
696	Van Etten.
524	Veteran.
	CHENANGO
446	Afton.
402	Bainbridge.
826	Columbus.
827	Coventry.
918	German.
226	Greene.
411	*Guilford.
896	Lincklaen.
817	McDonough.
300	New Berlin.
857	*North Norwich.
659	Norwich.
748	*Otselic.
211	Oxford.
856	Pharsalia.
870	Pitcher.
755	Plymouth.
873	Preston.
244	*Sherburne.
770	Smithville.
687	Smyrna.
	CLINTON
329	Altona.
408	Ausable.
431	Beekmantown.
412	Black Brook.

* Report inaccurate, incomplete or not rendered.

Town Number 1915	
116	*Champlain.
195	Chazy.
591	Clinton.
121	Dannemora.
225	Ellenburgh.
196	*Mooers.
322	Peru.
318	Plattsburgh.
204	Saranac.
501	Schuyler Falls.

COLUMBIA

698	*Ancram.
789	Austerlitz.
719	Canaan.
184	Chatham.
124	Claverack.
792	Clermont.
599	*Copake.
830	*Gallatin.
463	Germantown.
203	Ghent.
560	Greenport.
620	Hillsdale.
183	Kinderhook.
534	Livingston.
598	*New Lebanon.
334	Stockport.
436	Stuyvesant.
844	Taghkanic.

CORTLAND

756	*Cincinnatus.
188	*Cortlandville.
763	Cuyler.
903	Freetown.
847	Harford.
158	Homer.
912	Lapeer.
546	Marathon.
836	Preble.
860	Scott.
892	Solon.
853	*Taylor.
705	Truxton.
660	Virgil.
880	*Willett.

DELAWARE

379	Andes.
798	Bovina.
191	Colchester.
583	Davenport.
242	Delhi.
493	Deposit.
355	Franklin.
587	Hamden.
98	Hancock.
652	Harpersfield.
508	Kortwright.
735	Masonville.
558	Meredith.
138	Middletown.
332	Roxbury.
133	Sidney.
325	Stamford.
419	Tompkins.
89	Walton.

* Report inaccurate, incomplete or not rendered.

Town Number 1915	
	DUTCHESS
357	Amenia.
760	*Beekmaan.
610	Clinton.
410	Dover.
361	East Fishkill.
194	Fishkill.
201	Hyde Park.
616	La Grange.
818	Milan.
326	North East.
358	*Pawling.
588	Pine Plains.
611	Pleasant Valley.
65	Poughkeepsie.
153	Red Hook.
172	Rhinebeck.
517	Stanford.
680	Union Vale.
135	Wappinger.
169	Washington.
	ERIE
239	Alden.
87	Amherst.
85	*Aurora.
550	Boston.
241	Brant.
25	Cheektowaga.
210	Clarence.
585	Colden.
270	Collins.
117	Concord.
218	East Hamburgh.
273	Eden.
344	Elma.
163	*Evans.
750	Grand Island.
44	Hamburgh.
516	Holland.
17	Lancaster.
576	Marilla.
139	Newstead.
262	North Collins.
487	*Sardinia.
213	*Tonawanda.
661	Wales.
70	West Seneca.
	ESSEX
429	Chesterfield.
510	Crown Point.
655	*Elizabethtown.
663	Essex.
317	Jay.
688	Keene.
804	Lewis.
852	*Minerva.
68	Moriah.
904	Newcomb.
143	North Elba.
910	*North Hudson.
759	St. Armand.
747	Schroon.
103	*Ticonderoga.
476	Westport.
490	*Willsboro.
883	Wilmington.

* Report inaccurate, incomplete or not rendered.

Town Number 1915	
	FRANKLIN
123	Altamont.
360	*Bangor.
395	Belmont.
607	*Bombay.
801	Brandon.
831	Brighton.
442	*Burke.
233	*Chateaugay.
612	*Constable.
536	Dickinson.
926	Duane.
393	*Fort Covington.
596	*Franklin.
104	*Harrietstown.
18	Malone.
312	*Moira.
899	Santa Clara.
367	*Waverly.
692	Westville.
	FULTON
906	Bleecker.
396	Broadalbin.
900	*Caroga.
627	Ephratah.
263	Johnstown.
378	Mayfield.
354	Northampton.
677	Oppenheim.
850	Perth.
895	*Stratford.
	GENESEE
472	Alabama.
578	Alexander.
386	Batavia.
469	Bergen.
582	Bethany.
545	Byron.
399	*Darien.
459	Elba.
73	*LeRoy.
350	Oakfield.
507	Pavilion.
292	Pembroke.
641	Stafford.
	GREENE
869	Ashland.
256	Athens.
409	Cairo.
29	Catskill.
174	Coxsackie.
601	Durham.
526	Greenville.
921	Halcott.
227	Hunter.
730	Jewett.
773	Lexington.
437	New Baltimore.
790	Prattsville.
586	Windham.
	HAMILTON
924	Arietta.
930	Benson.
927	Hope.
706	Indian Lake.
929	Inlet.
915	Lake Pleasant.
717	Long Lake.

* Report inaccurate, incomplete or not rendered.

Town Number 1915	
931	Morehouse.
808	Wells.
	HERKIMER
703	Columbia.
722	Danube.
609	Fairfield.
69	Frankfort.
14	German Flats.
20	Herkimer.
813	Litchfield.
877	Little Falls.
146	Manheim.
467	Newport.
882	Norway.
908	Ohio.
462	Russia.
494	Salisbury.
691	Schuyler.
780	Stark.
628	Warren.
633	Webb.
928	*Wilmurt.
569	Winfield.
	JEFFERSON
185	*Adams.
127	Alexandria.
251	Antwerp.
150	*Brownville.
284	Cape Vincent.
221	*Champion.
141	Clayton.
171	Ellisburgh.

Town Number 1915	
565	*Henderson.
389	Hounsfield.
282	LeRay.
732	Lorraine.
428	Lyme.
348	Orleans.
741	Pamelia.
512	Philadelphia.
676	*Rodman.
455	Rutland.
387	*Theresa.
671	Watertown.
57	Wilna.
884	Worth.
	LEWIS
223	Croghan.
372	Denmark.
302	*Diana.
837	Grieg.
863	Harrisburgh.
919	High Market.
845	Lewis.
486	Leyden.
136	Lowville.
727	Lyonsdale.
456	Martinsburgh.
909	Montague.
488	New Bremen.
911	Osceola.
824	Pinckney.
699	Turin.
834	Watson.
400	West Turin.

* Report inaccurate, incomplete or not rendered.

Town Number 1915	
	LIVINGSTON
149	Avon.
376	Caledonia.
725	Conesus.
182	Geneseo.
471	Groveland.
445	*Leicester.
369	Lima.
220	Livonia.
94	Mount Morris.
130	North Dansville.
340	Nunda.
866	Ossian.
754	Portage.
787	*Sparta.
474	*Springwater.
825	West Sparta.
247	*York.
	MADISON
328	Brookfield.
148	Cazenovia.
637	De Ruyter.
281	Eaton.
812	Fenner.
734	Georgetown.
162	Hamilton.
697	Lebanon.
81	Lenox.
761	*Lincoln.
440	Madison.
649	Nelson.
782	Smithfield.
528	Stockbridge.
161	Sullivan.
	MONROE
222	*Brighton.
392	Chili.
489	Clarkson.
82	Gates.
21	Greece.
296	Hamlin.
380	Henrietta.
114	Irondequoit.
235	Mendon.
248	Ogden.
187	Parma.
224	Penfield.
45	*Perinton.
106	Pittsford.
438	Riga.
520	Rush.
110	Sweden.
125	Webster.
333	Wheatland.
	MONTGOMERY
177	Amsterdam.
140	Canajoharie.
784	Charleston.
422	Florida.
385	Glen.
112	Minden.
279	Mohawk.
299	Palatine.

* Report inaccurate, incomplete or not rendered.

Town Number 1915	
614	Root.
173	*St. Johnsville.

NASSAU.

1	Hempstead.
5	North Hempstead.
2	Oyster Bay.

NIAGARA

425	Cambria.
250	Hartland.
186	Lewiston.
382	Lockport.
119	Newfane.
253	Niagara.
618	Pendleton.
285	Porter.
95	Royalton.
309	*Somerset.
415	Wheatfield.
193	Wilson.

ONEIDA

566	Annsville.
388	Augusta.
868	Ava.
799	Bridgewater.
190	Boonville.
179	Camden.
439	Deerfield.
745	Florence.
854	Floyd.
675	*Forestport.
101	Kirkland.
621	Lee.
639	Marcy.
444	Marshall.
37	New Hartford.
216	Paris.
738	Remsen.
394	Sangerfield.
810	Steuben.
265	Trenton.
151	Vernon.
157	Verona.
416	Vienna.
679	Western.
373	Westmoreland.
27	Whitestown.

ONONDAGA

215	Camillus.
264	Cicero.
267	Clay.
30	De Witt.
214	Elbridge.
523	Fabius.
51	Geddes.
567	Lafayette.
111	Lysander.
60	*Manlius.
229	Marcellus.
61	Onondaga.
716	Otisco.
324	Pompey.
142	Salina.
113	Skaneateles.
707	Spafford.

* Report inaccurate, incomplete or not rendered.

Town Number 1915	
522	Tully.
178	Van Buren.

ONTARIO

683	Bristol.
889	Canadice.
364	Canandaigua.
406	East Bloomfield.
515	*Farmington.
590	Geneva.
374	*Gorham.
573	Hopewell.
86	Manchester.
343	Naples.
99	*Phelps.
654	*Richmond.
219	Seneca.
751	South Bristol.
272	Victor.
658	West Bloomfield.

ORANGE

371	Blooming Grove.
366	Chester.
92	Cornwall.
473	Crawford.
460	*Deerpark.
88	Goshen.
814	Greenville.
667	Hamptonburgh.
137	Highlands.
577	Minisink.
236	Monroe.
34	Montgomery.
513	*Mount Hope.
100	Newburgh.
252	New Windsor.
164	Tuxedo.
246	Wallkill.
33	Warwick.
413	*Wawayanda.
339	Woodbury.

ORLEANS

47	Albion.
427	Barre.
341	*Carlton.
597	*Clarendon.
404	Gaines.
481	Kendall.
132	*Murray.
52	Ridgeway.
131	Shelby.
342	Yates.

OSWEGO

539	Albion.
865	Amboy.
886	Boylston.
368	Constantia.
417	Granby.
327	Hannibal.
320	Hastings.
200	Mexico.
731	Minetto.
557	New Haven.
776	Orwell.
209	Oswego.

* Report inaccurate, incomplete or not rendered.

Town Number 1915	
630	Palermo.
584	Parish.
862	Redfield.
145	Richland.
330	Sandy Creek.
199	Schroeppel.
349	Scriba.
308	Volney.
769	West Monroe.
800	Williamstown.

OTSEGO

682	Burlington.
529	Butternuts.
527	Cherry Valley.
914	Decatur.
478	Edmeston.
746	Exeter.
414	Hartwick.
575	Laurens.
466	Maryland.
485	Middlefield.
435	Milford.
600	Morris.
742	New Lisbon.
532	Oneonta.
535	Otego.
122	Otsego.
749	Pittsfield.
794	Plainfield.
310	Richfield.
796	Roseboom.
542	Springfield.
297	Unadilla.
833	Westford.
311	Worcester.

PUTNAM

254	*Carmel.
803	Kent.
564	Patterson.
165	Phillipstown.
733	Putnam Valley.
198	South East.

RENSSELAER

553	Berlin.
217	Brunswick.
525	East Greenbush.
762	Grafton.
35	Hoosick.
356	Nassau.
593	North Greenbush.
648	Petersburgh.
237	Pittstown.
689	Poestenkill.
365	Sand Lake.
260	Schaghticoke.
107	Schodack.
629	Stephentown.

ROCKLAND

36	Clarkstown.
26	Haverstraw.
11	Orangetown.
15	Ramapo.
159	Stony Point.

* Report inaccurate, incomplete or not rendered.

Town Number 1915	
	ST. LAWRENCE
347	*Brasher.
50	Canton.
920	*Clare.
570	Clifton.
602	*Colton.
249	De Kalb.
779	De Peyster.
623	Edwards.
518	Fine.
549	*Fowler.
67	Gouverneur.
477	*Hammond.
511	Hermon.
538	*Hopkinton.
451	*Lawrence.
202	Lisbon.
556	Louisville.
657	*Macomb.
559	*Madrid.
48	Massena.
450	Morristown.
243	Norfolk.
313	Oswegatchie.
480	Parishville.
624	Piercefield.
519	Pierrepont.
839	Pitcairn.
28	*Potsdam.
771	Rossie.
447	Russell.
269	Stockholm.
423	Waddington.

Town Number 1915	
	SARATOGA
295	*Ballston.
708	Charlton.
315	Clifton Park.
266	Corinth.
893	*Day.
828	Edinburgh.
632	Galway.
496	Greenfield.
858	Hadley.
54	Halfmoon.
625	Malta.
79	Milton.
192	Moreau.
695	Northumberland.
902	*Providence.
152	Saratoga.
49	Stillwater.
83	Waterford.
704	Wilton.
	SCHENECTADY
345	Duanesburgh.
55	Glenville.
276	Niskayuna.
879	Princetown.
63	Rotterdam.
	SCHOHARIE
898	Blenheim.
838	Broome.
752	Carlisle.

* Report inaccurate, incomplete or not rendered.

Town Number 1915	
147	Cobleskill.
861	Conesville.
744	Esperance.
604	Fulton.
571	Gilboa.
670	Jefferson.
351	Middleburgh.
563	Richmondville.
303	Schoharie.
595	Seward.
452	Sharon.
723	Summit.
772	Wright.
	SCHUYLER
664	*Catharine.
922	Cayuta.
166	Dix.
168	Hector.
483	Montour.
739	Orange.
592	Reading.
643	Tyrone.
	SENECA
430	Covert.
271	Fayette.
767	Junius.
580	Lodi.
464	*Ovid.
377	Romulus.
39	Seneca Falls.
785	Tyre.
634	*Varick.
102	Waterloo.

Town Number 1915	
	STEUBEN
362	Addison.
375	Avoca.
32	Bath.
875	Bradford.
757	Cameron.
700	Campbell.
176	Canisteo.
721	Caton.
206	Cohocton.
277	Corning.
636	Dansville.
293	*Erwin.
821	Freemont.
685	Greenwood.
874	Hartsville.
807	Hornby.
390	Hornellsville.
589	Howard.
645	Jasper.
669	*Lindley.
449	Prattsburgh.
608	Pulteney.
795	Rathbone.
802	Thurston.
531	Troupsburgh.
758	Tuscarora.
208	*Urbana.
207	Wayland.
859	Wayne.
791	West Union.
788	Wheeler.
540	Woodhull.

* Report inaccurate, incomplete or not rendered.

Town Number 1915	
	SUFFOLK
19	*Babylon.
7	Brookhaven.
91	Easthampton.
9	Huntington.
8	Islip.
78	Riverhead.
678	Shelter Island.
96	Smithtown.
12	Southampton.
22	Southold.
	SULLIVAN
337	Bethel.
384	Callicoon.
686	Cohecton.
420	*Delaware.
75	Fallsburgh.
916	Forestburgh.
453	Fremont.
724	Highland.
59	Liberty.
823	Lumberland.
205	Mamakating.
432	Neversink.
154	Rockland.
97	Thompson.
783	Tusten.
	TIOGA
53	Barton.
793	Berkshire.
234	Candor.
405	Newark Valley.
530	Nichols.
43	Owego.
778	Richford.
656	Spencer.
401	Tioga.
	TOMPKINS
482	*Caroline.
650	Danby.
167	Dryden.
718	*Enfield.
170	*Groton.
424	*Ithaca.
275	Lansing.
492	Newfield.
274	*Ulysses.
	ULSTER
897	Denning.
108	Esopus.
613	Gardiner.
887	Hardenbergh.
666	Hurley.
923	Kingston.
240	Lloyd.
261	Marbletown.
129	Marlborough.
280	New Paltz.
231	Olive.
418	Plattekill.
259	Rochester.
238	Rosendale.
24	Saugerties.
255	Shandaken.

* Report inaccurate, incomplete or not rendered.

Town Number 1915	
314	Shawangunk.
175	*Ulster.
42	Wawarsing.
509	*Woodstock.

WARREN

581	Bolton.
495	Caldwell.
503	Chester.
764	*Hague.
720	Horicon.
321	Johnsburgh.
711	Luzerne.
257	Queensbury.
849	Stony Creek.
822	*Thurman.
335	*Warrensburgh.

WASHINGTON

484	*Argyle.
491	*Cambridge.
901	Dresden.
370	Easton.
338	Fort Ann.
77	*Fort Edward.
58	*Granville.
128	*Greenwich.
864	Hampton.
674	*Hartford.
603	Hebron.
736	*Jackson.
46	*Kingsbury.
885	Putnam.
291	Salem.

Town Number 1915	
346	White Creek.
84	Whitehall.

WAYNE

31	Arcadia.
458	Butler.
109	Galen.
479	*Huron.
64	Lyons.
287	Macedon.
305	Marion.
228	Ontario.
134	Palmyra.
352	Rose.
497	Savannah.
76	Sodus.
336	Walworth.
156	Williamson.
189	Wolcott.

WESTCHESTER

74	Bedford.
6	Cortlandt.
40	Eastchester.
3	Greenburgh.
93	*Harrison.
541	Lewisboro.
38	Mamaroneck.
13	Mount Pleasant.
125	Newcastle.
286	*North Castle.
668	*North Salem.
16	Ossining.
155	Pelham.

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* Report inaccurate, incomplete or not rendered.

Town Number 1915	
871	Poundridge.
4	Rye.
258	*Scarsdale.
673	Somers.
306	Yorktown.

WYOMING

289	Arcade.
232	Attica.
457	Bennington.
301	Castile.
740	Covington.
665	*Eagle.
290	Gainesville.
867	Genesee Falls.
500	Java.
551	Middlebury.
781	Orangeville.
72	Perry.
709	Pike.
461	*Sheldon.
118	Warsaw.
786	Wethersfield.

YATES

729	Barrington.
381	Benton.
819	Italy.
307	*Jerusalem.
690	Middlesex.
62	Milo.
574	*Potter.
268	*Starkey.
710	*Torrey.

* Report inaccurate, incomplete or not rendered.

SUMMARY OF FINANCIAL TRANSACTIONS—TOWNS GRADED ACCORDING TO POPULATION OF 1915

RECEIPTS	(1) Hempstead; population, 63,271	(2) Oyster Bay; population, 29,867	(3) Greenburgh; population, 26,129	(4) Rye; population, 24,136
REVENUE	**$444,422.27**	**$290,106.67**	**$262,767.98**	**$147,364.36**
General	**444,422.27**	**290,106.67**	**262,767.98**	**147,364.36**
General property taxes	349,424.57	236,848.84	172,103.84	71,007.40
Town purposes	*186,914.45*	*97,685.20*	*128,496.63*	*4,983.51*
Highway purposes	*80,600.00*	*33,350.81*	*34,000.00*	*2,046.22*
District purposes	*81,910.12*	*105,812.83*	*9,607.21*	*2,868.95*
Special property taxes	12,892.73	7,407.11	3,476.17	692.95
Bank taxes	*2,281.32*	*3,338.92*	*1,114.77*	*2,176.00*
Mortgage taxes	*10,611.41*	*4,068.19*	*2,361.40*	
Special assessments				
Interest	5,384.57	2,687.19	25,283.96	6,911.12
Licenses and permits	34,093.05	19,325.39	52,696.75	42,436.19
Fines and penalties	2,347.40	1,232.15	152.75	
Gifts and grants	38,300.00	16,034.00	8,640.28	1,757.82
Departmental earnings	1,374.28	3,728.84	413.99	15,204.18
Cemeteries				
All others	605.67	2,843.15	.24	148.97
NON-REVENUE	**$103,657.75**	**$50,024.84**	**$436,666.57**	**$373,248.75**
Municipal indebtedness		**40,000.00**	**139,596.53**	**65,108.88**
Temporary loans		40,000.00	139,596.53	65,108.88
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**1,500.00**	**26.25**	**2,842.58**	
Trust and investment transactions	**102,157.75**	**9,998.59**	**294,227.46**	**308,139.87**
Total receipts	**$548,080.02**	**$340,131.51**	**$699,434.55**	**$520,613.11**
Balance on hand at beginning	60,645.88	77,861.45	62,536.20	83,880.59
Grand total	**$608,725.90**	**$417,992.96**	**$761,970.75**	**$604,493.70**

PAYMENTS	(1) Hempstead; population, 63,271	(2) Oyster Bay; population, 29,867	(3) Greenburgh; population, 26,129	(4) Rye; population, 24,136
COST OF GOVERNMENT	**$363,027.29**	**$249,183.10**	**$181,528.38**	**$97,509.16**
General	**350,422.29**	**240,358.76**	**148,533.31**	**72,839.10**
General government	120,395.85	65,114.42	70,627.21	33,316.73
Protection of persons and property	36,441.05	27,456.90	9,583.81	2,997.58
General	*5,357.70*	*5,202.85*	*9,202.82*	*2,510.08*
Special districts—fire	*22,163.35*	*9,205.61*		
Special districts—water	*8,920.00*	*13,048.44*	*380.99*	*487.50*
Conservation of health	20,319.99	16,820.78	1,567.93	307.20
Sanitation and promotion of cleanliness (sewers)		20,985.81		
Highways	142,579.32	82,291.12	38,765.58	11,150.12
General	*91,752.55*	*51,994.97*	*36,583.95*	*9,228.20*
Special districts—lighting	*50,826.77*	*30,296.15*	*2,181.63*	*1,921.92*
Special districts—sprinkling				
Special districts—sidewalks				
Charities	25,093.69	24,168.80	25,250.56	16,289.89
Soldiers' relief	2,557.89	450.00		
Education	2,934.50	1,350.00	442.00	25.00
Cemeteries				
Public utilities—non-commercial				
All others	100.00	1,720.93	2,296.22	8,752.58
Interest	**12,605.00**	**8,824.34**	**32,995.07**	**24,670.06**
On temporary loans		168.34	5,250.95	3,442.56
On bonds	12,605.00	8,656.00	27,744.12	21,227.50
Permanent improvements	**28,671.72**	**2,625.60**	**39,240.94**	**10,089.70**
Municipal indebtedness	**2,000.00**	**46,050.00**	**150,062.00**	**96,424.56**
Temporary loans		40,050.00	121,312.00	90,424.56
Bonds	2,000.00	6,000.00	26,250.00	6,000.00
Other indebtedness			2,500.00	
To Co. Treasurer to reduce taxes				
Transfers and refunds	**1,652.50**	**5,226.13**	**1,511.56**	**238.20**
Trust and investm't transactions	**18,657.75**	**9,998.59**	**334,323.80**	**313,701.44**
Total payments	**$414,009.26**	**$313,083.42**	**$706,666.68**	**$517,963.06**
Balance at close of year	194,716.64	104,909.54	55,304.07	86,530.64
Grand total	**$608,725.90**	**$417,992.96**	**$761,970.75**	**$604,493.70**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(5) No. Hempstead; population, 23,687	(6) Cortlandt; population, 22,790	(7) Brookhaven; population, 19,591	(8) Islip; population, 17,658
REVENUE	**$429,660.73**	**$146,863.83**	**$183,537.87**	**$228,203.07**
General	**429,660.73**	**146,863.83**	**183,537.87**	**228,203.07**
General property taxes	366,893.61	96,558.37	146,202.03	184,401.51
Town purposes	*116,702.00*	*76,638.62*	*49,771.18*	*60,274.60*
Highway purposes	*112,500.00*	*19,919.75*	*82,827.41*	*61,407.21*
District purposes	*137,691.61*	.....	*13,603.44*	*62,719.70*
Special property taxes	232.13	2,522.16	4,549.64	5,480.01
Bank taxes	*232.13*	*1,433.99*	*2,351.10*	*2,442.83*
Mortgage taxes	.....	*1,088.17*	*2,198.54*	*3,037.18*
Special assessments	3,600.00	.....	.....	.....
Interest	4,430.53	3,834.23	2,742.74	563.87
Licenses and permits	16,863.54	34,198.95	8,133.46	7,782.39
Fines and penalties	1,184.00	198.00	429.00	188.00
Gifts and grants	33,579.03	9,500.00	20,423.99	25,400.65
Departmental earnings	2,338.82	52.12	409.23	4,088.24
Cemeteries	.....	.....	.....	.....
All others	539.07	.....	647.78	298.40
NON-REVENUE	**$236,593.16**	**$239,017.62**	**$93,889.93**	**$58,694.90**
Municipal indebtedness	**223,029.82**	**58,095.04**	**350.00**	**44,695.80**
Temporary loans	157,729.55	58,095.04	350.00	12,500.00
Bonds—general	64,500.00	.....	.....	30,000.00
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	800.27	.....	.....	2,195.80
Transfers and refunds	**4,548.81**	**568.54**	**82,754.99**	**2,345.71**
Trust and investment transactions	**9,014.53**	**180,354.04**	**10,784.94**	**11,653.39**
Total receipts	**$666,253.89**	**$385,881.45**	**$277,427.80**	**$286,897.97**
Balance on hand at beginning	270,287.16	11,760.49	157,025.63	120,789.23
Grand total	**$936,541.05**	**$397,641.94**	**$434,453.43**	**$407,687.20**

PAYMENTS	(5) No. Hempstead; population, 23,687	(6) Cortlandt; population, 22,790	(7) Brookhaven; population, 19,591	(8) Islip; population, 17,658
COST OF GOVERNMENT	**$529,907.91**	**$117,032.58**	**$172,596.72**	**$238,368.88**
General	**512,885.66**	**114,185.82**	**172,593.51**	**238,085.22**
General government	116,275.14	45,917.62	24,109.55	21,802.85
Protection of persons and property	81,360.14	4,113.89	4,978.16	29,545.62
General	*19,758.10*	*4,113.89*	*2,584.86*	*2,420.10*
Special districts—fire	*9,056.35*	.....	*2,388.30*	*8,955.00*
Special districts—water	*52,545.69*	.....	.....	*18,170.52*
Conservation of health	18,787.86	1,647.81	7,299.54	6,816.27
Sanitation and promotion of cleanliness (sewers)	72,584.57	.....	.....	34,955.77
Highways	144,689.10	45,694.10	107,500.17	125,538.70
General	*97,749.23*	*45,694.10*	*98,741.43*	*98,186.05*
Special districts—lighting	*43,339.87*	.....	*8,758.74*	*27,352.65*
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	*3,600.00*	.....	.....	.....
Charities	30,774.86	16,473.89	8,144.76	14,372.92
Soldiers' relief	450.00	.....	886.75	200.00
Education	2,443.85	148.13	183.98	77.00
Cemeteries	.....	.....	.....	.....
Public utilities—non commercial	2,599.32	.....	97.80	3,486.75
All others	42,920.82	190.38	19,397.80	1,289.34
Interest	17,022.25	2,846.76	3.21	283.66
On temporary loans	.....	1,266.84	3.21	83.66
On bonds	17,022.25	1,579.92	.....	200.00
Permanent improvements	**22,546.09**	.....	**1,298.76**	**5,860.53**
Municipal indebtedness	**145,088.99**	**68,793.60**	**350.00**	**14,500.00**
Temporary loans	125,088.99	65,793.60	350.00	12,500.00
Bonds	20,000.00	3,000.00	.....	2,000.00
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	**2,514.64**	**559.22**	**82,764.09**	**1,681.06**
Trust and investm't transactions	**9,014.53**	**195,071.90**	**7,469.86**	**8,152.92**
Total payments	**$703,072.16**	**$281,457.30**	**$264,479.43**	**$268,563.39**
Balance at close of year	227,468.89	16,184.64	169,974.00	139,123.81
Grand total	**$936,541.05**	**$397,641.94**	**$434,453.43**	**$407,687.20**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(9) Huntington; population, 15,244	(10) Union; population, 15,236	(11) Orangetown; population, 13,601	(12) Southampton; population, 13,453
REVENUE	**$144,690.91**	**$27,224.15**	**$67,606.09**	**$183,930.92**
General	**144,690.91**	**27,224.15**	**67,606.09**	**183,930.92**
General property taxes	108,183.84	23,115.59	45,785.11	161,088.00
Town purposes	*27,821.35*	*17,102.10*	*15,707.40*	*44,644.00*
Highway purposes	*49,000.00*	*6,013.49*	*18,252.87*	*105,500.00*
District purposes	*31,362.49*		*11,824.84*	*10,944.00*
Special property taxes	4,616.11		1,883.70	2,501.74
Bank taxes	*2,401.88*		*916.59*	*1,290.40*
Mortgage taxes	*2,214.23*		*967.11*	*1,292.34*
Special assessments				951.52
Interest	1,285.93	10.00	255.28	
Licenses and permits	7,226.31	515.50	13,841.97	5,202.85
Fines and penalties	371.00	1,384.87	582.00	140.00
Gifts and grants	17,569.24	1,594.12	5,164.03	10,873.07
Departmental earnings	5,438.48		88.00	3,017.44
Cemeteries				
All others		624.07	6.00	156.30
NON-REVENUE	**$53,102.55**	**$4,619.19**	**$7,817.29**	**$49,268.22**
Municipal indebtedness	**44,904.86**	**2,126.00**	**3,821.63**	**37,828.13**
Temporary loans	17,200.00	976.00	3,821.63	37,828.13
Bonds—general	27,000.00	1,000.00		
Other indebtedness				
Premium and accrued interest	704.86	150.00		
Transfers and refunds	**3,861.51**	**104.32**	**410.98**	**4,954.61**
Trust and investment transactions	**4,336.18**	**2,388.87**	**3,584.68**	**6,485.48**
Total receipts	**$197,793.46**	**$31,843.34**	**$75,423.38**	**$233,199.14**
Balance on hand at beginning	63,323.47	1,442.80	12,460.94	108,725.21
Grand total	**$261,116.93**	**$33,286.14**	**$87,884.32**	**$341,924.35**

PAYMENTS	(9) Huntington; population, 15,244	(10) Union; population, 15,236	(11) Orangetown; population, 13,601	(12) Southampton; population, 13,453
COST OF GOVERNMENT	**$172,362.54**	**$26,599.34**	**$44,217.71**	**$173,166.30**
General	**165,720.02**	**26,449.34**	**43,847.59**	**172,118.49**
General government	21,607.68	8,567.98	11,021.32	19,708.95
Protection of persons and property	12,408.82	527.75	6,061.59	4,978.01
General	*2,882.82*	*527.75*	*530.95*	*1,248.01*
Special districts—fire	*7,646.00*		*5,530.64*	*3,730.00*
Special districts—water	*1,880.00*			
Conservation of health	10,572.23	704.34	766.20	16,146.59
Sanitation and promotion of cleanliness (sewers)	37,382.67			
Highways	72,742.49	10,009.36	19,261.54	122,719.92
General	*67,120.82*	*9,972.31*	*13,108.86*	*114,014.92*
Special districts—lighting	*5,621.67*	*37.05*	*6,152.68*	*8,705.00*
Special districts—sprinkling				
Special districts—sidewalks				
Charities	9,623.50	4,898.57	5,730.17	6,086.45
Soldiers' relief		233.39	626.77	1,937.11
Education	615.02	36.95	330.00	243.20
Cemeteries			50.00	
Public utilities—non commercial	657.61			
All others	110.00	1,471.00		298.26
Interest	**6,642.52**	**150.00**	**370.12**	**1,047.81**
On temporary loans	337.12		370.12	1,047.81
On bonds	6,305.40	150.00		
Permanent improvements			**13,112.78**	**28,588.37**
Municipal indebtedness	**20,690.00**	**2,500.00**	**15,836.57**	**35,500.00**
Temporary loans	17,200.00	1,500.00	15,836.57	35,500.00
Bonds	3,490.00	1,000.00		
Other indebtedness				
To Co. Treasurer to reduce taxes		**600.00**		
Transfers and refunds	**3,957.43**	**137.13**	**30.00**	**4,957.73**
Trust and investm't transactions	**4,336.18**	**2,412.15**	**3,584.68**	**6,682.28**
Total payments	**$201,346.15**	**$32,248.62**	**$76,781.74**	**$248,894.68**
Balance at close of year	59,770.78	1,037.52	11,102.58	93,029.67
Grand total	**$261,116.93**	**$33,286.14**	**$87,884.32**	**$341,924.35**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(13) Mt. Pleasant; population, 12,976	(14) German Flats; population, 12,809	(15) Ramapo; population, 12,384	(16) Ossining; population, 12,181
REVENUE	**$172,874.12**	**$40,450.61**	**$63,268.12**	**$65,991.78**
General	**172,874.12**	**40,450.61**	**63,268.12**	**65,991.78**
General property taxes	136,576.54	24,217.94	42,735.55	41,277.77
Town purposes	*77,895.57*	*19,717.94*	*26,335.55*	*34,232.77*
Highway purposes	*15,300.00*	*4,500.00*	*16,400.00*	*6,475.00*
District purposes	*43,380.97*	.....	.....	570.00
Special property taxes	781.19	8,996.55	1,837.05	909.53
Bank taxes	*186.75*	*2,443.69*	*806.33*	*611.00*
Mortgage taxes	*594.44*	*6,552.86*	*1,030.72*	*298.53*
Special assessments	.....	.....	.....	.....
Interest	8,409.55	.....	.....	.....
Licenses and permits	20,633.25	5,797.15	12,192.85	22,177.50
Fines and penalties	87.00	45.00	479.00	130.00
Gifts and grants	6,000.00	1,250.00	5,207.54	1,395.34
Departmental earnings	.....	50.00	246.18	101.64
Cemeteries	.....	.....	.....	.....
All others	386.59	93.97	569.95	.....
NON-REVENUE	**$260,051.13**	**$42,774.31**	**$23,765.63**	**$160,267.91**
Municipal indebtedness	**74,400.43**	**39,739.73**	**15,348.13**	**35,699.48**
Temporary loans	74,400.43	16,584.00	15,348.13	35,699.48
Bonds—general	.....	29,000.00	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	155.73	.....	.....
Transfers and refunds	**63,518.26**	**910.28**	**724.90**	**100.00**
Trust and investment transactions	**122,132.44**	**2,124.30**	**7,692.60**	**124,468.43**
Total receipts	**$432,925.25**	**$83,224.92**	**$87,033.75**	**$226,259.69**
Balance on hand at beginning	34,750.27	2,585.34	2,018.92	8,034.11
Grand total	**$467,675 52**	**$85,810.26**	**$89,052.67**	**$234,293.80**

PAYMENTS	(13) Mt. Pleasant; population, 12,976	(14) German Flats; population, 12,809	(15) Ramapo; population, 12,384	(16) Ossining; population, 12,181
COST OF GOVERNMENT	**$105,359.23**	**$65,509.70**	**$37,217.63**	**$54,676.26**
General	**83,950.62**	**62,581.30**	**36,596.31**	**52,998.25**
General government	35,795.59	14,142.11	9,710.68	28,231.83
Protection of persons and property	9,373.06	3,100.12	1,244.10	9,151.23
General	*873.06*	*3,100.12*	*1,244.10*	*9,151.23*
Special districts—fire	*8,500.00*	.....	.....	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	680.31	494.06	819.54	510.05
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	34,753.61	40,174.97	19,894.09	11,028.82
General	*30,132.81*	*40,174.97*	*19,894.09*	*10,349.77*
Special districts—lighting	*4,620.80*	.....	.....	*679.05*
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	7,204.39	4,136.57	4,117.90	3,726.32
Soldiers' relief	.....	400.00	350.00	100.00
Education	150.00	58.00	460.00	180.00
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	993.66	75.47	.....	70.00
Interest	**16,408.61**	**2,928.40**	**621.32**	**1,678.01**
On temporary loans	4,484.82	702.15	621.32	1,278.01
On bonds	11,923.79	2,226.25	.....	400.00
Permanent improvements	**27,007.02**	.....	**4,247.15**	**4,930.45**
Municipal indebtedness	**115,428.79**	**8,697.97**	**20,000.00**	**32,699.48**
Temporary loans	105,428.79	4,697.97	20,000.00	31,699.48
Bonds	10,000.00	4,000.00	.....	1,000.00
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	**1,857.74**	.....
Transfers and refunds	**63,651.92**	**919.65**	**724.90**	**354.83**
Trust and investm't transactions	**133,747.29**	**2,124.44**	**7,704.47**	**129,207.67**
Total payments	**$445,194.25**	**$77,251.76**	**$71,751.89**	**$221,868.69**
Balance at close of year	22,481.27	8,558.50	17,300.78	12,425.11
Grand total	**$467,675.52**	**$85,810.26**	**$89,052.67**	**$234,293.80**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(17) Lancaster; population, 11,730	(18) Malone; population, 11,255	(20) Herkimer; population, 11,027	(21) Greece; population, 10,794
REVENUE	**$40,671.08**	**$31,304.79**	**$35,848.66**	**$99,437.24**
General	**40,671.08**	**31,304.79**	**35,848.66**	**99,437.24**
General property taxes	6,100.00	21,552.45	25,918.82	78,737.05
Town purposes	*500.00*	*13,931.25*	*19,946.25*	*16,189.69*
Highway purposes	*5,600.00*	*7,621.20*	*5,301.15*	*33,000.00*
District purposes			*671.42*	*29,547.36*
Special property taxes	1,353.76		2,343.15	1,393.88
Bank taxes	*721.37*		*1,567.20*	
Mortgage taxes	*632.39*		*775.95*	*1,393.88*
Special assessments				415.23
Interest				1,563.31
Licenses and permits	29,276.07	5,051.09	6,308.79	7,109.25
Fines and penalties	468.00	801.25	27.90	200.00
Gifts and grants	2,460.82	3,900.00	1,250.00	9,901.27
Departmental earnings	503.95			17.50
Cemeteries				
All others	508.48			99.75
NON-REVENUE	**$20,172.74**	**$10,069.46**	**$5,864.75**	**$15,782.52**
Municipal indebtedness	**11,771.50**	**648.76**	**500.00**	**10,500.00**
Temporary loans	11,771.50	648.76	500.00	1,500.00
Bonds—general				9,000.00
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**4,447.23**	**5,690.26**	**3,755.35**	**2,125.00**
Trust and investment transactions	**3,954.01**	**3,730.44**	**1,609.40**	**3,157.52**
Total receipts	**$60,843.82**	**$41,374.25**	**$41,713.41**	**$115,219.76**
Balance on hand at beginning	381.66	9,584.73	27,156.07	24,376.02
Grand total	**$61,225.48**	**$50,958.98**	**$68,869.48**	**$139,595.78**

PAYMENTS	(17) Lancaster; population, 11,730	(18) Malone; population, 11,255	(20) Herkimer; population, 11,027	(21) Greece; population, 10,794
COST OF GOVERNMENT	**$19,547.79**	**$24,703.08**	**$24,412.33**	**$54,093.85**
General	**19,547.79**	**24,503.08**	**22,472.08**	**48,262.54**
General government	6,084.98	5,245.85	8,337.42	8,473.45
Protection of persons and property	497.75	1,894.23	387.12	4,306.11
General	*497.75*	*1,894.23*	*387.12*	*1,159.78*
Special districts—fire				*2,040.99*
Special districts—water				*1,105.34*
Conservation of health	341.30	595.50	424.10	2,669.66
Sanitation and promotion of cleanliness (sewers)				8,957.12
Highways	9,991.72	15,827.59	8,936.06	23,232.20
General	*9,991.72*	*15,827.59*	*8,424.26*	*15,284.51*
Special districts—lighting			*511.80*	*6,845.82*
Special districts—sprinkling				
Special districts—sidewalks				*1,101.87*
Charities	1,784.81		3,845.00	371.00
Soldiers' relief			400.00	
Education	821.73	128.01	81.00	253.00
Cemeteries		30.15	9.00	
Public utilities—non-commercial				
All others	25.50	781.75	52.38	
Interest		**200.00**	**1,940.25**	**5,831.31**
On temporary loans			1.25	442.55
On bonds		200.00	1,939.00	5,388.76
Permanent improvements	**33,438.10**	**333.88**	**5,579.19**	**22,571.88**
Municipal indebtedness		**1,654.57**	**5,000.00**	**22,000.00**
Temporary loans		654.57	500.00	8,000.00
Bonds		1,000.00	4,500.00	14,000.00
Other indebtedness				
To Co. Treasurer to reduce taxes				**1,393.88**
Transfers and refunds	**4,657.44**	**5,686.17**	**6,571.05**	**6,433.12**
Trust and investm't transactions	**4,349.18**	**3,731.34**	**1,609.40**	**3,157.52**
Total payments	**$61,996.25**	**$36,109.04**	**$43,171.97**	**$109,650.25**
Balance at close of year	*767.03	14,849.94	25,697.51	29,945.53
Grand total	**$61,225.48**	**$50,958.98**	**$68,869.48**	**$139,595.78**

*Deficit.

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(22) Southhold; population, 10,008	(23) Colonie; population, 9,989	(24) Saugerties; population, 9,856	(25) Cheektowaga; population, 9,405
REVENUE	**$61,982.60**	**$51,011.67**	**$49,883.26**	**$77,827.88**
General	**61,982.60**	**51,011.67**	**49,883.26**	**77,827.88**
General property taxes	49,384.66	25,545.39	36,077.76	38,247.20
Town purposes	*10,000.24*	*7,178.95*	*15,327.76*	*8,942.20*
Highway purposes	*36,500.00*	*15,900.00*	*10,750.00*	*12,800.00*
District purposes	*2,884.42*	*2,466.44*		*16,505.00*
Special property taxes	1,219.43	6,869.25		1,178.38
Bank taxes	*879.35*			
Mortgage taxes	*340.08*	*6,869.25*		*1,178.38*
Special assessments				219.45
Interest		337.04		2,283.10
Licenses and permits	3,791.63	9,884.37	9,707.75	31,384.75
Fines and penalties	132.00	287.00		
Gifts and grants	7,277.63	7,150.00	4,025.00	4,500.00
Departmental earnings	176.75	10.00	72.75	15.00
Cemeteries				
All others	.50	928.62		
NON-REVENUE	**$8,399.31**	**$6,813.86**	**$17,019.32**	**$24,748.08**
Municipal indebtedness			**5,000.00**	**14,000.00**
Temporary loans			5,000.00	14,000.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**2,563.50**	**2,248.70**	**3,733.23**	**3,529.62**
Trust and investment transactions	**5,835.81**	**4,565.16**	**8,286.09**	**7,218.46**
Total receipts	**$70,381.91**	**$57,825.53**	**$56,902.58**	**$102,575.96**
Balance on hand at beginning	58,189.08	1,281.21	3,486.93	3,289.11
Grand total	**$128,570.99**	**$59,106.74**	**$60,389.5**	**$105,865.07**

PAYMENTS	(22) Southold; population, 10,008	(23) Colonie; population, 9,989	(24) Saugerties; population, 9,856	(25) Cheektowaga; population, 9,405
COST OF GOVERNMENT	**$61,955.23**	**$43,590.44**	**$32,395.32**	**$52,607.60**
General	**61,955.23**	**42,590.44**	**32,178.32**	**51,764.75**
General government	8,315.27	10,999.48	6,894.53	12,199.72
Protection of persons and property	1,269.25	3,324.25	742.18	10,428.91
General	*329.66*	*2,999.25*	*742.18*	*3,409.32*
Special districts—fire	*939.59*			*2,455.00*
Special districts—water		*325.00*		*4,564.59*
Conservation of health	3,012.65	1,113.75	4.25	1,820.05
Sanitation and promotion of cleanliness (sewers)	12.00			580.00
Highways	45,326.92	24,989.53	20,289.06	24,903.79
General	*44,014.01*	*21,616.65*	*20,289.06*	*13,154.48*
Special districts—lighting	*1,312.91*	*2,372.88*		*8,578.40*
Special districts—sprinkling				*3,170.93*
Charities	2,941.09	1,583.00	2,666.69	1,518.28
Soldiers' relief	785.00		511.50	
Education	243.05	484.52	815.23	314.00
Cemeteries				
Public utilities—non-commercial				
All others	50.00	95.91	254.88	
Interest		**1,000.00**	**217.00**	**842.85**
On temporary loans			217.00	842.85
On bonds		1,000.00		
Permanent improvements	**3,249.67**	**3,286.03**	**5,729.01**	**11,632.55**
Municipal indebtedness		**4,000.00**	**8,500.00**	**6,911.91**
Temporary loans			8,500.00	6,911.91
Bonds		4,000.00		
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**2,563.50**	**2,261.20**	**3,637.05**	**1,933.44**
Trust and investm't transactions	**5,835.81**	**4,565.16**	**8,275.69**	**7,218.46**
Total payments	**$73,604.21**	**$56,702.83**	**$58,537.07**	**$80,303.96**
Balance at close of year	54,966.78	2,403.91	1,852.44	23,561.11
Grand total	**$128,570.99**	**$59,106.74**	**$60,389.51**	**$105,865.07**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(26) Haverstraw; population, 9,266	(27) Whitestown; population, 9,128	(29) Catskill; population, 9,021	(30) De Witt; population, 8,806
REVENUE	**$33,209.60**	**$30,399.57**	**$33,441.40**	**$48,100.37**
General	**33,209.60**	**30,399.57**	**33,441.40**	**48,100.37**
General property taxes	23,080.25	17,077.29	10,534.62	29,037.33
Town purposes	*19,180.25*	*8,702.04*	*10,500.00*	*18,966.83*
Highway purposes	*3,900.00*	*6,200.00*	.....	*9,114.39*
District purposes	.....	*2,175.25*	.....	*956.11*
Special property taxes	1,727.60	634.42	2,918.03	740.28
Bank taxes	*1,493.34*	.....	*2,557.94*	.....
Mortgage taxes	*234.26*	*634.42*	*360.09*	*740.28*
Special assessments	.....	.....	.....	.....
Interest	.....	.....	.....	98.13
Licenses and permits	6,862.46	9,133.79	6,201.35	13,384.50
Fines and penalties	258.00	303.00	.....	712.00
Gifts and grants	1,144.86	3,106.44	3,131.79	3,344.83
Departmental earnings	28.00	144.63	2.60	685.00
Cemeteries	.....	.....	.....	.....
All others	108.43	.....	153.01	98.30
NON-REVENUE	**$15,152.95**	.....	**$4,053.85**	**$6,654.15**
Municipal indebtedness	**13,936.13**	.....	.....	.....
Temporary loans	13,936.13	.....	.....	.....
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	.....	.....	**109.99**	**50.00**
Trust and investment transactions	**1,216.82**	.....	**3,944.85**	**6,614.15**
Total receipts	**$48,362.55**	**$30,399.57**	**$37,495.25**	**$54,764.52**
Balance on hand at beginning	1,456.65	4,058.49	646.19	3,692.31
Grand total	**$49,819.20**	**$34,458.06**	**$38,141.44**	**$58,456.83**

PAYMENTS	(26) Haverstraw; population, 9,266	(27) Whitestown; population, 9,128	(29) Catskill; population, 9,021	(30) De Witt; population, 8,806
COST OF GOVERNMENT	**$19,815.37**	**$24,813.53**	**$25,181.37**	**$36,615.67**
General	**19,391.81**	**24,813.53**	**24,876.37**	**36,615.67**
General government	8,972.63	6,018.27	7,247.17	7,043.09
Protection of persons and property	1,405.15	2,585.25	740.13	961.23
General	*1,405.15*	*1,656.05*	*740.13*	*961.23*
Special districts—fire	.....	*929.20*	.....	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	341.24	1,445.13	541.81	620.34
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	5,943.73	13,253.12	14,463.74	20,844.59
General	*5,943.73*	*11,778.18*	*14,463.74*	*19,876.53*
Special districts—lighting	.....	*1,474.94*	.....	*968.06*
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	2,429.06	1,442.51	1,483.52	6,567.00
Soldiers' relief	100.00	.....	200.00	334.30
Education	200.00	69.25	200.00	145.52
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	.....	.....	.....	99.60
Interest	**423.56**	.....	**305.00**	.....
On temporary loans	423.56	.....	.....	.....
On bonds	.....	.....	305.00	.....
Permanent improvements	**497.54**	.....	.....	**4,300.09**
Municipal indebtedness	**25,580.00**	.....	**6,985.90**	.....
Temporary loans	25,580.00	.....	.....	.....
Bonds	.....	.....	5,000.00	.....
Other indebtedness	.....	.....	1,985.90	.....
To Co. Treasurer to reduce taxes	**154.00**	.....	.....	.....
Transfers and refunds	**876.20**	**15.94**	**109.00**	**346.11**
Trust and investm't transactions	**1,054.32**	.....	**4,024.17**	**6,597.22**
Total payments	**$47,977.43**	**$24,829.47**	**$36,300.44**	**$47,859.99**
Balance at close of year	1,941.77	9,628.59	1,841.00	10,597.74
Grand total	**$49,819.20**	**$34,458.06**	**$38,141.44**	**$58,456.83**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(31) Arcadia; population, 8,184	(32) Bath; population, 8,172	(33) Warwick; population, 8,113	(34) Montgomery; population, 8,017
REVENUE	**$42,837.67**	**$23,840.48**	**$42,778.19**	**$18,739.57**
General	**42,837.67**	**23,840.48**	**42,778.19**	**18,739.57**
General property taxes	27,395.52	17,246.74	29,901.98	15,653.92
Town purposes	*12,801.10*	*7,677.74*	*13,253.37*	*10,477.92*
Highway purposes	*14,594.42*	*9,569.00*	*15,788.61*	*4,764.36*
District purposes			*860.00*	*411.64*
Special property taxes	1,767.69		1,619.43	857.65
Bank taxes	*1,231.21*		*1,163.53*	*521.20*
Mortgage taxes	*536.48*		*455.90*	*336.45*
Special assessments				
Interest	251.20			
Licenses and permits	9,694.01	610.19	5,903.48	101.25
Fines and penalties	263.00	89.95	135.00	303.00
Gifts and grants	340.00	5,175.00	4,575.00	1,750.00
Departmental earnings	66.25	130.00	4.55	70.00
Cemeteries				
All others		588.60	638.75	3.75
NON-REVENUE	**$3,369.48**	**$10,772.49**	**$5,167.95**	**$2,181.84**
Municipal indebtedness		**4,000.00**		
Temporary loans		4,000.00		
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**1,042.36**	**1,100.72**	**625.08**	
Trust and investment transactions	**2,327.12**	**5,671.77**	**4,542.87**	**2,181.84**
Total receipts	**$46,207.15**	**$34,612.97**	**$47,946.14**	**$20,921.41**
Balance on hand at beginning	8,125.98	1,755.77	1,124.11	4,619.95
Grand total	**$54,333.13**	**$36,368.74**	**$49,070.25**	**$25,541.36**

PAYMENTS	(31) Arcadia; population, 8,184	(32) Bath; population, 8,172	(33) Warwick; population, 8,113	(34) Montgomery; population, 8,017
COST OF GOVERNMENT	**$30,019.44**	**$25,529.98**	**$31,724.25**	**$20,224.80**
General	**28,094.44**	**25,529.98**	**31,507.86**	**20,224.80**
General government	8,370.97	4,563.84	6,017.93	6,001.91
Protection of persons and property	937.80	322.00	974.75	444.45
General	*937.80*	*322.00*	*564.75*	*444.45*
Special districts—fire			*410.00*	
Special districts—water				
Conservation of health	312.48	540.27	736.81	316.00
Sanitation and promotion of cleanliness (sewers)		15,661.46		
Highways	10,984.33	15,661.46	18,517.35	11,033.42
General	*10,984.33*		*18,067.35*	*10,574.06*
Special districts—lighting			*450.00*	*459.36*
Special districts—sprinkling				
Special districts—sidewalks				
Charities	6,035.37	3,542.48	3,817.32	1,720.20
Soldiers' relief	270.35	140.00	846.69	302.00
Education	1,120.10	100.00	179.00	154.45
Cemeteries				
Public utilities—non-commercial				
All others	63.04	659.93	418.01	252.37
Interest	**1,925.00**		**216.39**	
On temporary loans			16.39	
On bonds	1,925.00		200.00	
Permanent improvements	**7,627.79**	**3,446.16**	**3,582.59**	
Municipal indebtedness	**3,000.00**		**2,500.00**	
Temporary loans			1,500.00	
Bonds	3,000.00		1,000.00	
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**1,123.92**	**866.88**	**2,585.00**	**1,317.55**
Trust and investm't transactions	**2,315.42**	**5,816.80**	**4,542.87**	**2,181.84**
Total payments	**$44,086.57**	**$35,659.82**	**$44,934.71**	**$23,724.19**
Balance at close of year	10,246.56	708.92	4,135.54	1,817.17
Grand total	**$54,333.13**	**$36,368.74**	**$49,070.25**	**$25,541.36**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(35) Hoosick; population, 8,003	(36) Clarkstown; population, 7,931	(37) New Hartford; population, 7,864	(38) Mamaroneck; population, 7,830
REVENUE	**$34,640.43**	**$44,635.93**	**$38,973.76**	**$81,727.57**
General	**34,640.43**	**44,635.93**	**38,973.76**	**81,727.57**
General property taxes	22,651.60	26,056.22	23,163.79	51,975.03
Town purposes	*13,961.60*	*6,201.08*	*8,065.73*	*43,295.97*
Highway purposes	*7,350.00*	*17,884.54*	*6,500.00*	*8,679.06*
District purposes	*1,340.00*	*1,970.60*	*8,598.06*	.....
Special property taxes	683.94	892.97	1,554.95	1,568.63
Bank taxes	.....	.....	.....	*465.70*
Mortgage taxes	*683.94*	*892.97*	*1,554.95*	*1,102.93*
Special assessments	.....	.....	.....	.....
Interest	.....	274.31	.....	7,434.99
Licenses and permits	8,700.89	10,677.18	8,751.22	16,509.50
Fines and penalties	5.00	202.00	415.90	338.00
Gifts and grants	2,250.00	6,500.00	3,500.00	3,332.18
Departmental earnings	50.00	33.25	1,587.90	420.27
Cemeteries	.....	.....	.....	.....
All others	299.00	.....	.....	148.97
NON-REVENUE	**$5,084.12**	**$16,437.58**	**$4,669.31**	**$135,246.59**
Municipal indebtedness	**2,400.00**	**9,590.63**	**230.00**	**10,000.00**
Temporary loans	2,400.00	9,590.63	230.00	10,000.00
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**1.00**	**3,997.81**	**167.97**	**1,463.69**
Trust and investment transactions	**2,683.12**	**2,849.14**	**4,271.34**	**123,782.90**
Total receipts	**$39,724.55**	**$61,073.51**	**$43,643.07**	**$216,974.16**
Balance on hand at beginning	4,440.68	4,310.40	3,384.92	4,805.48
Grand total	**$44,165.23**	**$65,383.91**	**$47,027.99**	**$221,779.64**

PAYMENTS	(35) Hoosick; population, 8,003	(36) Clarkstown; population, 7,931	(37) New Hartford; population, 7,864	(38) Mamaroneck; population, 7,830
COST OF GOVERNMENT	**$31,494.91**	**$28,479.37**	**$33,062.85**	**$61,011.30**
General	**30,659.11**	**28,311.44**	**32,921.52**	**56,701.29**
General government	8,098.57	6,672.91	11,172.58	25,244.29
Protection of persons and property	1,100.04	2,124.43	5,065.33	6,516.04
General	*1,100.04*	*834.43*	*3,955.33*	*3,817.61*
Special districts—fire	.....	.....	.....	*1,865.93*
Special districts—water	.....	*1,290.00*	*1,110.00*	*832.50*
Conservation of health	447.70	1,027.98	1,077.45	1,523.74
Sanitation and promotion of cleanliness (sewers)	.....	.....	929.06	.....
Highways	14,983.29	16,473.12	13,807.41	16,689.09
General	*13,643.29*	*15,935.54*	*10,447.98*	*12,353.61*
Special districts—lighting	*1,340.00*	*537.58*	*3,199.00*	*4,335.48*
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	*160.43*	.....
Charities	5,320.45	1,662.00	599.72	6,280.29
Soldiers' relief	400.00	72.00	.....	.....
Education	86.08	265.00	122.00	.....
Cemeteries	.....	.....	20.00	29.00
Public utilities—non-commercial	.....	.....	.....	.....
All others	222.98	14.00	127.97	418.84
Interest	**835.80**	**167.93**	**141.33**	**4,310.01**
On temporary loans	55.80	167.93	.....	170.01
On bonds	780.00	.....	141.33	4,140.00
Permanent improvements	.....	**16,643.81**	**7,674.75**	.....
Municipal indebtedness	**5,400.00**	**9,057.26**	**300.00**	**16,000.00**
Temporary loans	2,400.00	9,057.26	.....	10,000.00
Bonds	3,000.00	.....	300.00	6,000.00
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	**112.50**	**3,997.81**	**618.09**	**256.52**
Trust and investm't transactions	**2,683.12**	**2,849.14**	**4,271.34**	**129,790.04**
Total payments	**$39,690.53**	**$61,027.39**	**$45,927.03**	**$207,057.86**
Balance at close of year	4,474.70	4,356.52	1,100.96	14,721.78
Grand total	**$44,165.23**	**$65,383.91**	**$47,027.99**	**$221,779.64**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(39) Seneca Falls; population, 7,631	(40) East-chester; population, 7,558	(41) Pomfret; population, 7,535	(42) Wa-warsing; population, 7,507
REVENUE	**$35,210.23**	**$141,503.89**	**$16,951.95**	**$41,166.08**
General	**35,210.23**	**141,503.89**	**16,951.95**	**41,166.08**
General property taxes	24,033.00	113,255.01	13,464.01	28,525.95
Town purposes	*18,933.00*	*53,273.88*	*7,414.01*	*17,194.95*
Highway purposes	*5,100.00*	*12,516.32*	*6,050.00*	*10,575.00*
District purposes		*47,464.81*		*756.00*
Special property taxes	1,990.50	1,873.67	547.15	
Bank taxes	*1,241.52*	*362.71*	*204.21*	
Mortgage taxes	*748.98*	*1,510.96*	*342.94*	
Special assessments				
Interest		6,668.50		
Licenses and permits	7,903.68	14,761.62	454.29	7,121.63
Fines and penalties	25.00	464.00	305.00	92.00
Gifts and grants	1,255.90	4,349.48	2,075.00	5,175.00
Departmental earnings		55.00	100.00	236.00
Cemeteries				
All others	2.15	76.61	6.50	15.50
NON-REVENUE	**$831.81**	**$184,407.72**	**$4,892.53**	**$9,752.87**
Municipal indebtedness		**74,351.84**	**1,000.00**	
Temporary loans		31,440.24	1,000.00	
Bonds—general		42,500.00		
Other indebtedness				
Premium and accrued interest		411.60		
Transfers and refunds	94.50	4,777.75	1,638.35	2,602.50
Trust and investment transactions	**737.31**	**105,278.13**	**2,254.18**	**7,150.37**
Total receipts	**$36,042.04**	**$325,911.61**	**$21,844.48**	**$50,918.95**
Balance on hand at beginning	4,657.51	34,925.43	3,724.87	18,753.17
Grand total	**$40,699.55**	**$360,837.04**	**$25,569.35**	**$69,672.12**

PAYMENTS	(39) Seneca Falls; population, 7,631	(40) East-chester; population, 7,558	(41) Pomfret; population, 7,535	(42) Wa-warsing; population 7,507
COST OF GOVERNMENT	**$27,500.95**	**$125,884.52**	**$17,977.10**	**$26,902.98**
General	**27,500.95**	**92,720.49**	**17,977.10**	**26,114.81**
General government	8,803.05	20,818.82	3,990.97	5,180.70
Protection of persons and property	99.10	23,104.00	584.64	352.57
General	*99.10*	*7,630.49*	*584.64*	*352.57*
Special districts—fire		*11,689.37*		
Special districts—water		*3,778.14*		
Conservation of health	182.00	848.59	348.64	1,970.01
Sanitation and promotion of cleanliness (sewers)		24,192.18		
Highways	5,082.46	21,169.03	10,838.44	17,154.53
General	*5,082.46*	*13,756.25*	*10,838.44*	*16,398.53*
Special districts—lighting		*7,412.78*		*756.00*
Special districts—sprinkling				
Special districts—sidewalks				
Charities	5,948.88	2,304.80	352.76	560.69
Soldiers' relief	50.00		100.00	50.00
Education	60.00		1,085.60	415.00
Cemeteries			409.52	
Public utilities—non-commercial				
All others	275.46	283.07	266.53	431.31
Interest	**4,037.50**	**33,164.03**		**788.17**
On temporary loans				133.17
On bonds	4,037.50	33,164.03		655.00
Permanent improvements		**33,379.64**	**182.00**	**20,838.63**
Municipal indebtedness	**10,000.00**	**17,300.00**		**7,000.00**
Temporary loans		7,500.00		2,000.00
Bonds	10,000.00	9,800.00		5,000.00
Other indebtedness				
To Co. Treasurer to reduce taxes			**425.79**	
Transfers and refunds	**132.78**	**6,309.26**	**1,642.07**	**2,500.00**
Trust and investm't transactions	**737.31**	**116,212.71**	**2,289.32**	**7,181.53**
Total payments	**$35,408.54**	**$299,086.13**	**$22,516.28**	**$64,423.14**
Balance at close of year	5,291.01	61,750.91	3,053.07	5,248.98
Grand total	**$40,699.55**	**$360,837.04**	**$25,569.35**	**$69,672.12**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(43) Owego; population, 7,466	(44) Hamburgh; population, 7,374	(47) Albion; population, 7,253	(48) Massena; population, 7,090
REVENUE	**$72,318.01**	**$40,433.65**	**$21,014.14**	**$40,544.73**
General	**72,818.01**	**40,433.65**	**21,014.14**	**40,544.73**
General property taxes	64,051.62	22,395.00	14,325.75	29,967.24
Town purposes	*41,371.63*	*8,495.00*	*10,482.75*	*19,972.60*
Highway purposes	*22,679.99*	*13,900.00*	*3,843.00*	*9,994.64*
District purposes				
Special property taxes	2,853.94	1,628.58	968.06	407.60
Bank taxes	*2,623.23*	*701.23*	*495.86*	*182.01*
Mortgage taxes	*230.71*	*927.35*	*472.20*	*225.59*
Special assessments				
Interest		411.64		
Licenses and permits	220.00	9,665.00	4,098.83	284.87
Fines and penalties	10.00	465.00	25.00	4,584.00
Gifts and grants	5,600.00	5,069.05	1,596.50	2,791.39
Departmental earnings	46.75	349.00		2,496.15
Cemeteries				
All others	35.70	450.38		13.48
NON-REVENUE	**$7,957.50**	**$7,244.81**	**$1,959.85**	**$4,129.99**
Municipal indebtedness	**1,275.00**			
Temporary loans	1,275.00			
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**1,475.00**	**1,328.20**	**901.09**	**2,000.00**
Trust and investment transactions	**5,207.50**	**5,916.61**	**1,058.76**	**2,129.99**
Total receipts	**$80,775.51**	**$47,678.46**	**$22,973.99**	**$44,674.72**
Balance on hand at beginning	444.47	12,366.71	7,145.33	6,451.10
Grand total	**$81,219.98**	**$60,045.17**	**$30,119.32**	**$51,125.82**

PAYMENTS	(43) Owego; population, 7,466	(44) Hamburgh; population, 7,374	(47) Albion; population, 7,253	(48) Massena; population, 7,090
COST OF GOVERNMENT	**$52,562.67**	**$26,192.86**	**$17,172.72**	**$30,008.36**
General	**52,212.67**	**26,192.86**	**17,172.72**	**26,592.96**
General government	13,454.66	3,744.34	4,098.71	6,250.82
Protection of persons and property	1,427.40	689.55	1,271.39	1,948.90
General	*1,427.40*	*116.80*	*1,271.39*	*1,948.90*
Special districts—fire				
Special districts—water		*572.75*		
Conservation of health	439.00	654.97	235.57	503.10
Sanitation and promotion of cleanliness (sewers)				
Highways	22,014.26	11,502.79	7,036.63	13,227.27
General	*22,014.26*	*11,502.79*	*7,036.63*	*13,227.27*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	13,755.95	258.17	3,314.32	3,902.08
Soldiers' relief			380.00	50.00
Education	250.00	105.00	475.00	388.55
Cemeteries				148.04
Public utilities—non-commercial				
All others	871.40	9,238.04	361.10	174.20
Interest	**350.00**			**3,415.40**
On temporary loans	350.00			87.90
On bonds				3,327.50
Permanent improvements	**329.78**	**10,788.15**		**1,749.59**
Municipal indebtedness	**4,525.00**			**7,000.00**
Temporary loans	4,525.00			2,500.00
Bonds				4,500.00
Other indebtedness				
To Co. Treasurer to reduce taxes			**968.06**	
Transfers and refunds	**1,912.22**	**1,000.00**	**3,484.83**	**2,000.00**
Trust and investm't transactions	**5,207.50**	**5,916.61**	**1,058.76**	**2,111.28**
Total payments	**$64,537.17**	**$43,897.62**	**$22,684.37**	**$42,869.23**
Balance at close of year	16,682.81	16,147.55	7,434.95	8,256.59
Grand total	**$81,219.98**	**$60,045.17**	**$30,119.32**	**$51,125.82**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(49) Stillwater; population, 6,837	(50) Canton; population, 6,777	(51) Geddes; population, 6,739	(52) Ridgeway; population, 6,721
REVENUE	**$19,140.41**	**$29,531.25**	**$36,593.21**	**$24,183.84**
General	**19,140.41**	**29,531.25**	**36,593.21**	**24,183.84**
General property taxes	14,580.17	22,550.99	28,107.94	18,786.02
Town purposes	*10,859.25*	*10,389.92*	*23,394.90*	*11,222.02*
Highway purposes	*3,281.95*	*12,161.07*	*4,004.58*	*7,564.00*
District purposes	*438.97*		*708.46*	
Special property taxes	174.96	397.95	314.07	1,510.89
Bank taxes				*560.40*
Mortgage taxes	*174.96*	*397.95*	*314.07*	*950.49*
Special assessments				
Interest				
Licenses and permits	2,864.03	366.99	5,654.00	107.90
Fines and penalties	276.00	504.00	824.75	
Gifts and grants	1,240.00	4,175.00	1,552.29	2,532.00
Departmental earnings	5.25	1,466.32	140.16	1,247.03
Cemeteries				
All others		70.00		
NON-REVENUE	**$2,359.34**	**$7,113.31**	**$15,347.23**	**$18,298.83**
Municipal indebtedness			**14,000.00**	**14,188.02**
Temporary loans			14,000.00	14,188.02
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**135.81**	**626.21**	**900.00**	**1,917.31**
Trust and investment transactions	2,223.53	6,487.10	447.23	2,193.50
Total receipts	**$21,499.75**	**$36,644.56**	**$51,940.44**	**$42,482.67**
Balance on hand at beginning	2,931.79	5,391.84	1,590.35	8,770.44
Grand total	**$24,431.54**	**$42,036.40**	**$53,530.79**	**$51,253.11**

PAYMENTS	(49) Stillwater; population, 6,837	(50) Canton; population, 6,777	(51) Geddes; population, 6,739	(52) Ridgeway; population, 6,721
COST OF GOVERNMENT	**$15,216.27**	**$28,555.14**	**$32,970.55**	**$23,283.93**
General	**13,597.81**	**25,951.39**	**28,829.33**	**23,283.93**
General government	4,005.72	6,760.30	8,979.55	4,398.68
Protection of persons and property	641.19	293.60	2,884.16	136.25
General	*641.19*	*293.60*	*2,884.16*	*136.25*
Special districts—fire				
Special districts—water				
Conservation of health	469.79	498.92	228.05	527.71
Sanitation and promotion of cleanliness (sewers)				
Highways	6,888.61	16,046.97	7,498.91	12,336.82
General	*6,475.08*	*16,046.97*	*6,789.79*	*12,336.82*
Special districts—lighting	*413.53*		*709.12*	
Special districts—sprinkling				
Special districts—sidewalks				
Charities	1,345.15	2,110.93	9,050.95	4,797.91
Soldiers' relief	161.80			
Education	5.00	95.65	80.00	50.00
Cemeteries		25.50		
Public utilities—non-commercial				
All others	80.55	119.52	107.71	825.00
Interest	**1,618.46**	**2,603.75**	**4,141.22**	**211.56**
On temporary loans			425.34	211.56
On bonds	1,618.46	2,603.75	3,715.88	
Permanent improvements		**382.61**	**2,879.94**	**7,124.79**
Municipal indebtedness	**3,120.00**	**1,000.00**	**14,000.00**	**5,588.02**
Temporary loans			11,000.00	5,588.02
Bonds	3,120.00	1,000.00	3,000.00	
Other indebtedness				
To Co. Treasurer to reduce taxes				**1,510.89**
Transfers and refunds	**161.25**	**288.36**	**970.31**	**634.80**
Trust and investm't transactions	**2,223.53**	**6,040.95**	**447.23**	**2,193.50**
Total payments	**$20,721.05**	**$36,267.06**	**$51,268.03**	**$40,335.93**
Balance at close of year	3,710.49	5,769.34	2,262.76	10,917.18
Grand total	**$24,431.54**	**$42,036.40**	**$53,530.79**	**$51,253.11**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(53) Barton; population, 6,682	(54) Half-moon; population, 6,559	(55) Glenville; population, 6,538	(56) Hanover; population, 6,465
REVENUE	**$19,903.60**	**$16,379.10**	**$49,430.41**	**$27,456.56**
General	**19,903.60**	**16,379.10**	**49,430.41**	**27,456.56**
General property taxes	15,503.31	7,832.78	9,294.41	15,441.99
Town purposes	*8,512.66*	*5,354.68*	*615.00*	*8,391.99*
Highway purposes	*6,990.65*	.....	*7,350.00*	*6,750.00*
District purposes	.....	.....	*1,329.41*	*300.00*
Special property taxes	1,254.25	66.26	821.48	1,715.61
Bank taxes	*1,043.23*	.....	.....	*648.07*
Mortgage taxes	*211.02*	*66.26*	*821.48*	*1,067.54*
Special assessments	.....	.....	.....	.....
Interest	.....	.....	101.89	364.83
Licenses and permits	174.60	343.00	6,200.00	2,032.47
Fines and penalties	141.15	15.30	98.00	433.00
Gifts and grants	2,826.89	2,318.08	2,725.00	7,107.71
Departmental earnings	3.40	449.00	45.65	352.95
Cemeteries	.....	.....	.....	.....
All others	.....	.....	30,143.98	8.00
NON-REVENUE	**$4,670.63**	**$1,589.82**	**$6,251.79**	**$12,334.54**
Municipal indebtedness	.....	.....	.....	**6,400.00**
Temporary loans	.....	.....	.....	6,400.00
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**1,840.17**	**246.46**	**1,558.09**	**1,370.80**
Trust and investment transactions	**2,830.46**	**1,343.36**	**4,693.70**	**4,563.74**
Total receipts	**$24,574.23**	**$17,968.92**	**$55,682.20**	**$39,791.10**
Balance on hand at beginning	8,616.31	1,093.96	3,885.53	2,384.48
Grand total	**$33,190.54**	**$19,062.88**	**$59,567.73**	**$42,175.58**

PAYMENTS	(53) Barton; population, 6,682	(54) Half-moon; population, 6,559	(55) Glenville; population, 6,538	(56) Hanover; population, 6,465
COST OF GOVERNMENT	**$17,694.44**	**$15,214.11**	**$28,059.31**	**$30,430.36**
General	**17,694.44**	**15,120.89**	**28,059.31**	**30,430.36**
General government	5,324.71	3,089.50	8,516.16	4,140.74
Protection of persons and property	153.39	177.60	81.35	729.39
General	*153.39*	*177.60*	*81.35*	*729.39*
Special districts—fire	.....	.....	.....	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	240.50	261.41	450.03	433.69
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	9,500.94	9,474.83	15,492.26	23,677.91
General	*9,500.94*	*9,474.83*	*14,653.76*	*23,391.25*
Special districts—lighting	.....	.....	*838.50*	*286.66*
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	1,760.90	1,524.55	3,112.52	1,103.57
Soldiers' relief	.....	400.00	.....	100.00
Education	26.90	84.00	81.80	24.00
Cemeteries	.....	9.00	.....	23.50
Public utilities—non-commercial	.....	.....	.....	.....
All others	687.10	100.00	325.19	197.56
Interest	.....	**93.22**	.....	.....
On temporary loans	.....	93.22	.....	.....
On bonds	.....	.....	.....	.....
Permanent improvements	.....	.....	**10,215.85**	**249.64**
Municipal indebtedness	.....	.....	.....	.....
Temporary loans	.....	.....	.....	.....
Bonds	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	**709.13**	**857.75**	**150.00**
Transfers and refunds	**1,840.17**	**250.44**	**1,400.00**	**1,320.80**
Trust and investm't transactions	**2,830.46**	**1,343.36**	**4,694.18**	**4,565.14**
Total payments	**$22,365.07**	**$17,517.04**	**$45,227.09**	**$36,715.94**
Balance at close of year	10,825.47	1,545.84	14,340.64	5,459.64
Grand total	**$33,190.54**	**$19,062.88**	**$59,567.73**	**$42,175.58**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(57) Wilna; population, 6,393	(59) Liberty; population, 6,339	(61) Onondaga; population, 6,267	(62) Milo; population, 6,221
REVENUE	**$31,856.51**	**$33,438.59**	**$31,240.39**	**$21,804.65**
General	31,856.51	33,438.59	31,240.39	21,804.65
General property taxes	16,916.64	22,463.57	23,784.46	13,479.39
Town purposes	*5,514.40*	*13,900.07*	*8,937.16*	*6,579 39*
Highway purposes	*11,053.58*	*8,563.50*	*14,767.30*	*6,900.00*
District purposes	*348.66*		*80.00*	
Special property taxes	1,740.76	1,500.97	895.84	
Bank taxes		*984.89*	*177.32*	
Mortgage taxes	*1,740.76*	*516.08*	*718.52*	
Special assessments				
Interest				
Licenses and permits	4,878.28	4,414.16	1,366.00	129.50
Fines and penalties	158.00	79.00	25.00	162.00
Gifts and grants	7,937.18	4,650.00	4,134.16	8,000.00
Departmental earnings		330.89	1,034.93	33.76
Cemeteries				
All others	225.65			
NON-REVENUE	**$4,806.35**	**$11,611.84**	**$5,832.11**	**$1,941.90**
Municipal indebtedness		**1,600.00**		
Temporary loans		1,600.00		
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**91.78**	**4,715.97**	**520.72**	**556.86**
Trust and investment transactions	**4,714.57**	**5,295.87**	**5,311.39**	**1,385.04**
Total receipts	**$36,662.86**	**$45,050.43**	**$37,072.50**	**$23,746.55**
Balance on hand at beginning	735.93	847.65	1,057.20	1,134.10
Grand total	**$37,398.79**	**$45,898.08**	**$38,129.70**	**$24,880.65**

PAYMENTS	(57) Wilna; population, 6,393	(59) Liberty; population, 6,339	(61) Onondaga; population, 6,267	(62) Milo; population, 6,221
COST OF GOVERNMENT	**$22,830.77**	**$25,384.07**	**$17,770.89**	**$15,067.34**
General	22,830.77	24,780.99	17,620.89	15,067.34
General government	5,748.92	3,377.19	3,259.11	4,073.32
Protection of persons and property	1,035.71	381.15	931.53	161.50
General	*1,035.71*	*381.15*	*931.53*	*161.50*
Special districts—fire				
Special districts—water				
Conservation of health	523.15	1,187.18	793.10	232.55
Sanitation and promotion of cleanliness (sewers)				
Highways	13,123.70	18,628.07	10,250.30	9,213.17
General	*12,748.70*	*18,628.07*	*10,170.30*	*9,213.17*
Special districts—lighting	*375.00*		*80.00*	
Special districts—sprinkling				
Special districts—sidewalks				
Charities	1,825.42	658.88	1,861.07	1,253.80
Soldiers' relief	60.00			
Education	134.00	126.55	45.25	33.00
Cemeteries	84.38	80.00		
Public utilities—non-commercial				
All others	259.49	341.97	480.53	100.00
Interest		**603.08**	**150.00**	
On temporary loans		7.50		
On bonds		595.58	150.00	
Permanent improvements	**7,025.36**	**1,887.98**	**11,139.52**	**5,596.91**
Municipal indebtedness		**7,500.00**	**1,000.00**	
Temporary loans		500.00		
Bonds		7,000.00	1,000.00	
Other indebtedness				
To Co. Treasurer to reduce taxes	**1,555.04**	**162.85**		
Transfers and refunds	**91.78**	**4,716.97**	**520.72**	**585.02**
Trust and investm't transactions	**4,917.52**	**5,192.35**	**5,311.11**	**1,385.04**
Total payments	**$36,420.47**	**$44,844.22**	**$35,742.24**	**$22,634.31**
Balance at close of year	978.32	1,053.86	2,387.46	2,246.34
Grand total	**$37,398.79**	**$45,898.08**	**$38,129.70**	**$24,880.65**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(63) Rotterdam; population, 6,198	(64) Lyons; population, 6,195	(65) Poughkeepsie; population, 6,048	(66) Horseheads; population, 6,033
REVENUE	**$29,465.96**	**$25,823.67**	**$22,411.33**	**$12,073.98**
General	**29,465.96**	**25,823.67**	**22,411.33**	**12,073.98**
General property taxes	16,873.21	16,829.62	12,680.00	9,123.08
Town purposes	*9,663.55*	*10,279.62*	*2,680.00*	*5,530.10*
Highway purposes	*6,300.00*	*6,550.00*	*10,000.00*	*3,592.98*
District purposes	*909.66*	.....	.....	.....
Special property taxes	714.66	1,299.17	.....	1,208.92
Bank taxes	.....	*651.89*	.....	*327.61*
Mortgage taxes	*714.66*	*647.28*	.....	*881.31*
Special assessments	.....	.....	.....	.....
Interest	80.88	.....	384.33	.....
Licenses and permits	9,258.75	5,269.88	4,721.64	76.50
Fines and penalties	185.80	15.00	338.00	355.48
Gifts and grants	2,100.00	2,275.00	4,000.00	1,000.00
Departmental earnings	241.50	135.00	201.50	310.00
Cemeteries	.....	.....	.....	.....
All others	11.16	.....	85.86	.....
NON-REVENUE	**$11,606.16**	**$4,319.62**	**$2,532.79**	**$4,370.32**
Municipal indebtedness	**5,808.31**	.....	.....	.....
Temporary loans	5,808.31	.....	.....	.....
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**1,504.93**	**448.61**	**15.00**	**194.17**
Trust and investment transactions	**4,292.92**	**3,871.01**	**2,517.79**	**4,176.15**
Total receipts	**$41,072.12**	**$30,143.29**	**$24,944.12**	**$16,444.30**
Balance on hand at beginning	1,890.10	4,416.55	11,044.06	607.28
Grand total	**$42,962.22**	**$34,559.84**	**$35,988.18**	**$17,051.58**

PAYMENTS	(63) Rotterdam; population, 6,198	(64) Lyons; population, 6,195	(65) Poughkeepsie; population, 6,048	(66) Horseheads; population, 6,033
COST OF GOVERNMENT	**$19,391.38**	**$18,760.29**	**$28,631.55**	**$10,806.03**
General	**18,782.58**	**18,630.29**	**28,631.55**	**9,806.03**
General government	4,457.83	4,475.85	4,665.74	3,107.42
Protection of persons and property	440.06	1,650.21	1,367.60	312.55
General	*440.06*	*1,650.21*	*1,367.60*	*312.55*
Special districts—fire	.....	.....	.....	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	817.25	153.88	885.07	511.60
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	6,855.85	6,788.24	21,191.44	4,231.77
General	*5,939.84*	*6,788.24*	*18,319.15*	*4,231.77*
Special districts—lighting	*916.01*	.....	*2,872.29*	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	5,828.99	4,810.43	395.70	1,554.56
Soldiers' relief	.....	270.00	.....	40.00
Education	382.00	112.00	96.00	39.88
Cemeteries	.....	.....	.....	8.25
Public utilities—non-commercial	.....	.....	.....	.....
All others	.....	369.68	30.00	.....
Interest	**608.80**	**130.00**	.....	**45.00**
On temporary loans	346.30	.....	.....	45.00
On bonds	262.50	130.00	.....	.....
Permanent improvements	**12,287.64**	**3,076.38**	.....	**761.95**
Municipal indebtedness	**3,100.00**	**500.00**	.....	**1,000.00**
Temporary loans	2,400.00	.....	.....	1,000.00
Bonds	700.00	500.00	.....	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	**1,467.02**	**316.14**	**78.13**	**5.53**
Trust and investm't transactions	**4,148.24**	**3,871.01**	**2,517.79**	**4,176.15**
Total payments	**$40,394.28**	**$26,523.82**	**$31,227.47**	**$15,794.66**
Balance at close of year	2,567.94	8,036.02	4,720.71	1,256.92
Grand total	**$42,962.22**	**$34,559.84**	**$35,988.18**	**$17,051.58**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(67) Gouverneur; population, 6,016	(68) Moriah; population, 6,007	(69) Frankfort; population, 5,962	(70) West Seneca; population, 5,926
REVENUE	**$19,156.81**	**$33,548.38**	**$23,134.32**	**$54,735.35**
General	**19,156.81**	**33,548.38**	**23,134.32**	**54,735.35**
General property taxes	15,657.23	22,916.89	16,515.38	44,813.99
Town purposes	*7,357.23*	*11,966.89*	*7,714.91*	*9,971.20*
Highway purposes	*8,300.00*	*10,950.00*	*8,800.47*	*8,900.00*
District purposes				*25,942.79*
Special property taxes	318.10	1,441.77	1,176.22	815.36
Bank taxes		*1,053.33*	*397.44*	
Mortgage taxes	*318.10*	*388.44*	*778.78*	*815.36*
Special assessments				
Interest			416.65	
Licenses and permits	78.42	4,574.27	2,199.07	5,460.00
Fines and penalties	110.40	641.00	131.00	526.00
Gifts and grants	2,925.00	3,950.00	2,500.00	3,000.00
Departmental earnings	57.50			120.00
Cemeteries				
All others	10.16	24.45	196.00	
NON-REVENUE	**$8,737.69**	**$4,612.34**	**$4,314.46**	**$7,223.71**
Municipal indebtedness	**400.00**			**3,755.06**
Temporary loans	400.00			3,755.06
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**2,575.00**	**205.00**	**36.96**	**1,072.00**
Trust and investment transactions	**5,762.69**	**4,407.34**	**4,277.50**	**2,396.65**
Total receipts	**$27,894.50**	**$38,160.72**	**$27,448.78**	**$61,959.06**
Balance on hand at beginning	7,090.53	7,353.61	17,503.81	5,374.85
Grand total	**$34,985.03**	**$45,514.33**	**$44,952.59**	**$67,333.91**

PAYMENTS	(67) Gouverneur; population, 6,016	(68) Moriah; population, 6,007	(69) Frankfort; population, 5,962	(70) West Seneca; population, 5,926
COST OF GOVERNMENT	**$21,199.18**	**$30,833.19**	**$19,051.13**	**$48,272.69**
General	**20,999.18**	**30,833.19**	**17,996.13**	**48,166.41**
General government	3,323.76	6,225.23	3,902.32	7,194.14
Protection of persons and property	161.63	2,724.58	907.75	7,761.47
General	*161.63*	*2,724.58*	*907.75*	*2,197.31*
Special districts—fire				*1,524.16*
Special districts—water				*4,040.00*
Conservation of health	345.71	805.68	243.04	1,012.62
Sanitation and promotion of cleanliness (sewers)				**7,522.78**
Highways	13,187.56	17,384.26	9,161.34	23,903.39
General	*13,187.56*	*15,873.10*	*9,161.34*	*9,517.97*
Special districts—lighting		*1,511.16*		*12,189.74*
Special districts—sprinkling				
Special districts—sidewalks				*2,195.68*
Charities	3,346.06	3,147.12	3,001.10	302.18
Soldiers' relief	50.00	190.85	529.95	
Education	217.75	328.00	44.55	180.00
Cemeteries				
Public utilities—non-commercial	366.71			
All others		27.47	206.08	289.83
Interest	**200.00**		**1,055.00**	**106.28**
On temporary loans				39.61
On bonds	200.00		1,055.00	66.67
Permanent improvements			**1,204.18**	**6,120.00**
Municipal indebtedness	**1,000.00**		**3,000.00**	**4,641.10**
Temporary loans				2,641.10
Bonds	1,000.00		3,000.00	2,000.00
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**2,310.00**	**200.00**	**12.50**	**1,222.87**
Trust and investm't transactions	**5,742.32**	**4,239.57**	**4,277.50**	**2,396.65**
Total payments	**$30,251.50**	**$35,272.76**	**$27,545.31**	**$62,653.31**
Balance at close of year	4,733.53	10,241.57	17,407.28	4,680.60
Grand total	**$34,985.03**	**$45,514.33**	**$44,952.59**	**$67,333.91**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(71) Wellsville; population, 5,856	(72) Perry; population, 5,841	(74) Bedford; population, 5,806	(75) Fallsburgh; population, 5,760
REVENUE	**$13,295.80**	**$27,554.48**	**$102,347.25**	**$34,071.59**
General	**13,295.80**	**27,554.48**	**102,347.25**	**34,071.59**
General property taxes	8,839.26	20,734.89	73,876.11	23,357.90
Town purposes	*2,639.26*	*11,534.89*	*46,149.04*	*14,577.90*
Highway purposes	*6,200.00*	*9,200.00*	*26,500.00*	*8,780.00*
District purposes			*1,227.07*	
Special property taxes	1,134.99	570.11	1,164.55	854.79
Bank taxes	*990.16*	*378.94*	*495.65*	
Mortgage taxes	*144.83*	*191.17*	*668.90*	*854.79*
Special assessments				
Interest	22.37		3,747.02	
Licenses and permits	558.50	370.00	11,145.00	5,208.98
Fines and penalties	240.00	131.00	209.00	69.00
Gifts and grants	1,675.00	3,400.00	10,543.16	4,464.00
Departmental earnings	825.68	2,339.48	1,662.41	23.00
Cemeteries				
All others		9.00		
NON-REVENUE	**$21,344.77**	**$11,351.44**	**$79,365.13**	**$12,029.77**
Municipal indebtedness	**19,500.00**	**7,009.75**	**22,018.37**	**1,600.00**
Temporary loans	2,000.00	7,009.75	22,018.37	1,600.00
Bonds—general	17,500.00			
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**754.25**			**6,071.15**
Trust and investment transactions	**1,090.52**	**4,341.69**	**57,346.76**	**4,358.62**
Total receipts	**$34,640.57**	**$38,905.92**	**$181,712.38**	**$46,101.36**
Balance on hand at beginning	1,794.01	1,275.42	23,376.16	1,088.40
Grand total	**$36,434.58**	**$40,181.34**	**$205,088.54**	**$47,189.76**

PAYMENTS	(71) Wellsville; population, 5,856	(72) Perry; population, 5,841	(74) Bedford; population, 5,806	(75) Fallsburgh; population, 5,760
COST OF GOVERNMENT	**$14,709.71**	**$18,650.12**	**$60,955.73**	**$28,148.86**
General	**14,055.58**	**18,554.13**	**52,357.94**	**24,209.43**
General government	2,267.17	4,355.45	22,633.50	3,450.97
Protection of persons and property	617.74	1,326.53	11,513.91	281.93
General	*617.74*	*1,326.53*	*11,513.91*	*281.93*
Special districts—fire				
Special districts—water				
Conservation of health	128.38	213.50	1,291.46	2,108.15
Sanitation and promotion of cleanliness (sewers)				
Highways	10,787.02	8,376.49	15,849.98	17,009.56
General	*10,787.02*	*8,376.49*	*14,541.98*	*17,009.56*
Special districts—lighting			*1,308.00*	
Special districts—sprinkling				
Special districts—sidewalks				
Charities	128.00	2,818.16	892.09	835.58
Soldiers' relief	85.00	50.00		
Education	26.55	1,218.00	127.00	116.16
Cemeteries				
Public utilities—non-commercial				
All others	15.72	196.00	50.00	407.05
Interest	**654.13**	**95.99**	**8,597.79**	**3,939.46**
On temporary loans		95.99	803.47	5.94
On bonds	654.13		7,794.32	3,933.52
Permanent improvements	**17,881.48**	**10,879.93**	**38,965.99**	**847.74**
Municipal indebtedness	**1,000.00**	**3,216.96**	**28,291.47**	**9,600.00**
Temporary loans		3,000.00	17,491.47	1,600.00
Bonds	1,000.00		10,800.00	8,000.00
Other indebtedness		216.96		
To Co. Treasurer to reduce tesax		**50.00**		**299.79**
Transfers and refunds	**700.00**	**67.42**		**3,071.77**
Trust and investm't transactions	**1,090.52**	**4,341.69**	**57,346.76**	**4,338.79**
Total payments	**$35,381.71**	**$37,206.12**	**$185,559.95**	**$46,306.45**
Balance at close of year	1,052.87	2,975.22	19,528.59	883.31
Grand total	**$36,434.58**	**$40,181.34**	**$205,088.54**	**$47,189.76**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(76) Sodus; population, 5,757	(78) River-head; population, 5,730	(79) Milton; population, 5,702	(80) Bethle-hem; population, 5,590
REVENUE	**$54,468.09**	**$68,740.55**	**$25,203.03**	**$32,578.19**
General	**54,468.09**	**68,740.55**	**25,203.03**	**32,578.19**
General property taxes	46,316.05	51,310.14	16,888.30	19,620.55
Town purposes	*12,185.95*	*10,931.38*	*11,725.61*	*8,733.48*
Highway purposes	*22,450.00*	*28,335.48*	*5,162.69*	*8,100.00*
District purposes	*11,680.10*	*12,043.28*	.....	*2,787.07*
Special property taxes	777.04	1,086.70	1,786.88	432.65
Bank taxes	*484.55*	*720.47*	*1,639.32*	.....
Mortgage taxes	*292.49*	*366.23*	*147.56*	*432.65*
Special assessments	.....	.....	.....	.....
Interest	.....	378.84	.....	69.20
Licenses and permits	3,512.20	6,512.93	4,141.95	3,616.50
Fines and penalties	50.00	833.00	235.00	10.00
Gifts and grants	3,800.00	5,774.86	2,073.88	8,661.20
Departmental earnings	12.80	565.15	.....	.....
Cemeteries	.....	.....	.....	.....
All others	.....	2,278.93	77.02	168.00
NON-REVENUE	**$18,935.63**	**$18,976.74**	**$9,795.65**	**$11,580.22**
Municipal indebtedness	**12,796.00**	**14,562.77**	**5,116.00**	**9,125.00**
Temporary loans	12,796.00	14,562.77	5,116.00	3,125.00
Bonds—general	.....	.....	.....	6,000.00
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**2,326.34**	**817.28**	**118.83**	**227.37**
Trust and investment transactions	**3,813.29**	**3,596.69**	**4,560.82**	**2,227.85**
Total receipts	**$73,403.72**	**$87,717.29**	**$34,998.68**	**$44,158.41**
Balance on hand at beginning	1,858.39	1,863.86	516.03	4,007.42
Grand total	**$75,262.11**	**$89,581.15**	**$35:514.71**	**$48,165 83**

PAYMENTS	(76) Sodus; population, 5,757	(78) River-head; population, 5,730	(79) Milton; population, 5,702	(80) Bethle-hem; population, 5,590
COST OF GOVERNMENT	**$32,171.78**	**$62,605.11**	**$23,328.44**	**$18,099.09**
General	**28,686.04**	**57,995.27**	**23,328.44**	**16,592.08**
General government	4,811.94	8,133.00	3,803.08	4,595.72
Protection of persons and property	2,710.55	3,787.62	1,422.97	730.94
General	*1,003.55*	*1,387.75*	*1,422.97*	*460.42*
Special districts—fire	*1,707.00*	*2,099.87*	.....	*270.52*
Special districts—water	.....	*300.00*	.....	.....
Conservation of health	996.05	1,419.05	341.77	594.30
Sanitation and promotion of cleanliness (sewers)	583.93	.....	.....	1,650.00
Highways	17,392.65	42,525.85	8,562.29	8,161.37
General	*12,328.32*	*40,408.70*	*8,562.29*	*6,468.03*
Special districts—lighting	*5,064.33*	*2,117.15*	.....	*1,693.34*
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	1,472.64	1,900.00	6,147.20	459.00
Soldiers' relief	145.00	.....	2,257.13	.....
Education	150.00	178.75	110.00	184.75
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	600.00	.....
All others	423.28	51.00	84.00	215.00
Interest	**3,485.74**	**4,609.84**	.....	**1,507.01**
On temporary loans	221.25	138.60	.....	147.43
On bonds	3,264.49	4,471.24	.....	1,359.58
Permanent improvements	**19,908.39**	**74.60**	**2,475.62**	**15,218.70**
Municipal indebtedness	**11,150.00**	**16,475.94**	.....	**6,300.00**
Temporary loans	7,950.00	11,475.94	.....	2,300.00
Bonds	3,200.00	5,000.00	.....	4,000.00
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	**2,335.34**	**800.00**	**122.47**	**227.37**
Trust and investm't transactions	**3,862.36**	**3,601.17**	**4,570.86**	**2,227.85**
Total payments	**$69,427.87**	**$83,556.82**	**$30,497.39**	**$42,073.01**
Balance at close of year	5,834.24	6,024.33	5,017.32	6,092.82
Grand total	**$75,262.11**	**$89,581.15**	**$35,514.71**	**$48,165.83**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(81) Lenox; population, 5,517	(82) Gates; population, 5,498	(83) Waterford; population, 5,487	(84) Whitehall; population, 5,462
REVENUE	**$20,677.77**	**$47,722.38**	**$37,056.68**	**$15,545.93**
General	**20,677.77**	**47,722.38**	**37,056.68**	**15,545.93**
General property taxes	17,322.44	36,105.60	27,589.32	8,476.85
Town purposes	*10,572.44*	*7,846.06*	*11,976.44*	*5,026.85*
Highway purposes	*6,750.00*	*13,250.00*	*1,564.87*	*3,450.00*
District purposes		*15,009.54*	*14,048.01*	
Special property taxes		939.12		609.32
Bank taxes				*235.19*
Mortgage taxes		*939.12*		*374.13*
Special assessments				
Interest			423.80	
Licenses and permits	283.75	4,000.00	3,842.76	4,434.76
Fines and penalties		1,038.00	105.00	164.00
Gifts and grants	2,964.00	5,500.00	544.93	1,825.00
Departmental earnings	15.00		1,559.57	36.00
Cemeteries				
All others		139.66	2,991.30	
NON-REVENUE	**$4,252.32**	**$2,564.86**	**$418.09**	**$1,946.52**
Municipal indebtedness				
Temporary loans				
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**795.60**	**737.12**	**300.29**	**50.00**
Trust and investment transactions	**3,456.72**	**1,827.74**	**117.80**	**1,896.52**
Total receipts	**$24,930.09**	**$50,287.24**	**$37,474.77**	**$17,492.45**
Balance on hand at beginning	2,972.17	12,032.76	9,806.18	3,954.72
Grand total	**$27,902.26**	**$62,320.00**	**$47,280.95**	**$21,447.17**

PAYMENTS	(81) Lenox; population, 5,517	(82) Gates; population 5,498	(83) Waterford; population, 5,487	(84) Whitehall; population, 5,462
COST OF GOVERNMENT	**$14,315.13**	**$26,709.85**	**$27,685.85**	**$15,890.17**
General	**14,315.13**	**25,048.41**	**18,739.12**	**15,860.62**
General government	3,941.81	3,724.78	7,125.67	3,286.55
Protection of persons and property	987.87	2,684.60	3,197.90	3,820.28
General	*987.87*	*1,016.80*	*2,597.90*	*3,820.28*
Special districts—fire		*1,400.00*	*600.00*	
Special districts—water		*267.80*		
Conservation of health	192.47	744.66	206.00	506.87
Sanitation and promotion of cleanliness (sewers)			1,250.00	
Highways	6,854.28	14,893.37	5,540.27	6,314.03
General	*6,854.28*	*7,032.33*	*4,141.27*	*6,314.03*
Special districts—lighting		*6,317.14*	*1,399.00*	
Special districts—sprinkling		*480.00*		
Special districts—sidewalks		*1,063.90*		
Charities	1,642.00	2,665.00	1,107.61	1,668.89
Soldiers' relief	500.00		252.00	
Education	100.10	296.00	10.00	208.00
Cemeteries				
Public utilities—non-commercial	96.60			
All others		40.00	49.67	56.00
Interest		**1,661.44**	**8,946.73**	**29.55**
On temporary loans				29.55
On bonds		1,661.44	8,946.73	
Permanent improvements	**6,249.49**	**11,564.38**		
Municipal indebtedness		**4,386.36**	**6,266.43**	
Temporary loans				
Bonds		4,386.36	6,266.43	
Other indebtedness				
To Co. Treasurer to reduce taxes		**939.12**		
Transfers and refunds	**201.75**	**546.87**	**1,583.91**	
Trust and investm't transactions	**3,459.92**	**1,827.74**	**117.80**	**2,020.84**
Total payments	**$24,226.29**	**$45,974.32**	**$35,653.99**	**$17,911.01**
Balance at close of year	3,675.97	16,345.68	11,626.96	3,536.16
Grand total	**$27,902.26**	**$62,320.00**	**$47,280.95**	**$21,447.17**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(86) Manchester; population, 5,411	(87) Amherst; population, 5,389	(88) Goshen; population, 5,310	(89) Walton; population, 5,275
REVENUE	**$15,705.58**	**$49,131.24**	**$19,615.39**	**$25,746.20**
General	**15,705.58**	**49,131.24**	**19,615.39**	**25,746.20**
General property taxes	11,579.06	22,564.77	11,808.69	20,757.61
Town purposes	*5,029.06*	*6,728.55*	*6,758.69*	*12,650.61*
Highway purposes	*6,550.00*	*13,800.00*	*5,050.00*	*8,107.00*
District purposes		*2,036.22*		
Special property taxes	662.87	1,474.26	1,226.16	837.90
Bank taxes	*114.87*			*709.77*
Mortgage taxes	*548.00*	*1,474.26*	*1,226.16*	*128.13*
Special assessments				
Interest		78.36		
Licenses and permits	812.00	19,013.85	3,958.25	145.35
Fines and penalties			20.00	5.00
Gifts and grants	2,125.00	6,000.00	1,800.00	3,725.00
Departmental earnings	501.65		725.00	275.34
Cemeteries				
All others	25.00		77.29	
NON-REVENUE	**$6,672.56**	**$6,043.71**	**$2,618.45**	**$12,228.18**
Municipal indebtedness	**2,500.00**			**4,900.00**
Temporary loans	2,500.00			4,900.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**768.62**	**2,977.11**	**100.00**	**167.43**
Trust and investment transactions	**3,403.94**	**3,066.60**	**2,518.45**	**7,160.75**
Total receipts	**$22,378.44**	**$55,174.95**	**$22,233.84**	**$37,974.38**
Balance on hand at beginning	2,972.25	830.88	3,959.77	1,482.19
Grand total	**$25,350.39**	**$56,005.83**	**$26,193.61**	**$39,456.57**

PAYMENTS	(86) Manchester; population, 5,411	(87) Amherst; population, 5,389	(88) Goshen; population, 5,310	(89) Walton; population, 5,275
COST OF GOVERNMENT	**$14,422.16**	**$45,501.00**	**$15,374.85**	**$18,711.89**
General	**14,392.16**	**45,465.35**	**15,148.60**	**17,267.82**
General government	4,285.24	5,558.96	4,495.84	1,562.59
Protection of persons and property	1,121.98	2,096.91	494.35	69.00
General	*1,121.98*	*251.91*	*494.35*	*69.00*
Special districts—fire		*1,845.00*		
Special districts—water				
Conservation of health	367.01	633.82	258.40	281.67
Sanitation and promotion of cleanliness (sewers)				
Highways	8,341.43	36,545.81	8,418.45	12,762.60
General	*8,341.43*	*36,545.81*	*8,418.45*	*12,762.60*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities		419.85	1,235.37	1,315.70
Soldiers' relief		25.00	41.00	110.60
Education		140.00	54.00	895.00
Cemeteries				
Public utilities—non commercial				
All others	276.50	45.00	151.19	270.66
Interest	**30.00**	**35.65**	**226.25**	**1,444.07**
On temporary loans	30.00	35.65		104.07
On bonds			226.25	1,340.00
Permanent improvements	**1,925.84**			**1,941.25**
Municipal indebtedness	**3,000.00**	**2,000.00**	**1,500.00**	**10,450.00**
Temporary loans	3,000.00	2,000.00		4,450.00
Bonds			1,500.00	6,000.00
Other indebtedness				
To Co. Treasurer to reduce taxes			**2,000.00**	
Transfers and refunds	**815.62**	**2,977.11**	**58.68**	**523.84**
Trust and investm't transactions	**3,405.72**	**3,066.60**	**2,518.45**	**7,160.75**
Total payments	**$23,569.34**	**$53,544.71**	**$21,451.98**	**$38,787.73**
Balance at close of year	1,781.05	2,461.12	4,741.63	668.84
Grand total	**$25,350.39**	**$56,005.83**	**$26,193.61**	**$39,456.57**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(90) Ellicott; population, 5,216	(91) East-hampton; population, 5,164	(92) Cornwall; population, 5,110	(94) Mt. Morris; population, 5,055
REVENUE	**$15,224.42**	**$83,495.53**	**$25,916.11**	**$18,674.43**
General	**15,224.42**	**83,495.53**	**25,916.11**	**18,674.43**
General property taxes	12,537.52	70,049.63	23,093.91	13,557.46
Town purposes	*9,887.52*	*26,600.49*	*10,964.91*	*7,457.46*
Highway purposes	*2,550.00*	*31,150.00*	*5,404.00*	*6,100.00*
District purposes	*100.00*	*12,299.14*	*6,725.00*	.....
Special property taxes	702.16	1,897.72	605.20	518.58
Bank taxes	*74.62*	*444.61*	*169.67*	*384.03*
Mortgage taxes	*627.54*	*1,453.11*	*435.53*	*134.55*
Special assessments	.....	.....	.....	.....
Interest	159.11	120.50	.....	.....
Licenses and permits	328.85	1,361.16	110.00	2,064.03
Fines and penalties	208.00	292.22	7.00	5.00
Gifts and grants	1,000.00	9,316.51	2,100.00	2,518.38
Departmental earnings	288.78	388.57	.....	.....
Cemeteries	.....	.....	.....	.....
All others	.....	69.22	.....	10.98
NON-REVENUE	**$7,254.30**	**$23,773.42**	**$6,522.96**	**$5,400.02**
Municipal indebtedness	**2,000.00**	**16,665.18**	**3,500.00**	.....
Temporary loans	2,000.00	16,665.18	3,500.00	.....
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**1,382.54**	**3,004.66**	**127.12**	**2,712.12**
Trust and investment transactions	**3,871.76**	**4,103.58**	**2,895.84**	**2,687.90**
Total receipts	**$22,478.72**	**$107,268.95**	**$32,439.07**	**$24,074.45**
Balance on hand at beginning	2,897.50	36,994.30	1,504.47	7,311.77
Grand total	**$25,376.22**	**$144,263.25**	**$33,943.54**	**$31,386.22**

PAYMENTS	(90) Ellicott; population, 5,216	(91) East-hampton; population, 5,164	(92) Cornwall; population, 5,110	(94) Mt. Morris; population, 5,055
COST OF GOVERNMENT	**$11,169.53**	**$81,479.20**	**$25,555.46**	**$17,172.15**
General	**11,071.40**	**79,280.08**	**25,240.46**	**17,172.15**
General government	2,535.49	7,879.45	5,637.44	3,367.96
Protection of persons and property	218.60	8,668.83	2,635.07	1,225.82
General	*118.60*	*3,026.39*	*1,860.07*	*1,225.82*
Special districts—fire	*100.00*	*5,642.44*	*775.00*	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	344.06	6,637.41	901.20	218.75
Sanitation and promotion of cleanliness (sewers)	.....	.....	1,800.00	.....
Highways	6,202.25	48,575.62	13,388.24	11,331.81
General	*6,202.25*	*43,695.62*	*8,448.59*	*11,274.81*
Special districts—lighting	.....	*4,880.00*	*2,821.65*	*57.00*
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	*2,118.00*	.....
Charities	1,571.00	6,068.42	326.50	.....
Soldiers' relief	50.00	1,192.65	10.00	.....
Education	50.00	214.75	50.00	890.21
Cemeteries	.....	.....	.....	.....
Public utilities—non commercial	.....	.....	.....	.....
All others	100.00	42.95	498.01	137.60
Interest	**98.13**	**2,199.12**	**315.00**	.....
On temporary loans	98.13	199.12	.....	.....
On bonds	.....	2,000.00	315.00	.....
Permanent improvements	**3,241.57**	**1,391.97**	**1,414.95**	**148.90**
Municipal indebtedness	**5,000.00**	**18,848.65**	**2,000.00**	**2,014.00**
Temporary loans	5,000.00	13,848.65	.....	.....
Bonds	.....	5,000.00	2,000.00	.....
Other indebtedness	.....	.....	.....	2,014.00
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	**1,383.55**	**2,969.66**	**620.60**	**2,711.91**
Trust and investm't transactions	**3,900.67**	**4,103.58**	**2,895.84**	**2,687.90**
Total payments	**$24,695.32**	**$108,793.06**	**$32,492.85**	**$24,734.86**
Balance at close of year	680.90	35,450.19	1,450.69	6,651.36
Grand total	**$25,376.22**	**$144,243.25**	**$33,943.54**	**$31,386.22**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(95) Royalton; population, 5,006	(96) Smithtown; population, 4,988	(97) Thompson; population, 4,942	(98) Hancock; population, 4,908
REVENUE	**$27,573.63**	**$45,555.87**	**$34,453.86**	**$30,644.20**
General	**27,573.63**	**45,555.87**	**34,452.16**	**30,644.20**
General property taxes	19,831.33	35,264.33	24,362.04	23,966.36
Town purposes	*11,143.86*	*19,096.67*	*17,462.04*	*9,986.36*
Highway purposes	*7,600.00*	*16,167.66*	*6,900.00*	*13,800.00*
District purposes	*1,087.47*			*180.00*
Special property taxes	584.55	768.35	816.32	349.39
Bank taxes	*297.58*	*199.33*	*370.72*	
Mortgage taxes	*286.97*	*569.02*	*445.60*	*349.39*
Special assessments				
Interest		318.73		64.25
Licenses and permits	3,583.00	2,809.28	5,609.10	367.08
Fines and penalties	174.75	120.00	12.00	
Gifts and grants	3,400.00	6,167.42	3,600.00	5,400.00
Departmental earnings		97.55	54.40	22.25
Cemeteries				
All others		10.20		474.87
NON-REVENUE	**$6,712.59**	**$17,041.35**	**$8,209.49**	**$10,895.21**
Municipal indebtedness		**13,987.44**		**4,500.00**
Temporary loans		13,987.44		4,500.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**1,750.00**	**738.99**	**2,694.00**	**301.42**
Trust and investment transactions	**4,962.59**	**2,314.92**	**5,515.49**	**6,093.79**
Total receipts	**$34,286.22**	**$62,597.21**	**$42,663.35**	**$41,539.41**
Balance on hand at beginning	2,892.85	16,076.93	4,282.68	656.09
Grand total	**$37,179.07**	**$78,674.14**	**$46,946.03**	**$42,195.50**

PAYMENTS	(95) Royalton; population, 5,006	(96) Smithtown; population, 4,988	(97) Thompson; population, 4,942	(98) Hancock; population, 4,908
COST OF GOVERNMENT	**$18,798.65**	**$44,606.30**	**$27,333.19**	**$27,225.22**
General	**17,314.78**	**43,378.19**	**18,648.19**	**27,220.38**
General government	4,851.21	6,858.84	4,281.82	3,667.79
Protection of persons and property	1,371.88	922.49	271.13	575.93
General	*1,371.88*	*922.49*	*271.13*	*575.93*
Special districts—fire				
Special districts—water				
Conservation of health	530.69	4,954.37	908.85	411.16
Sanitation and promotion of cleanliness (sewers)				
Highways	10,342.04	25,701.85	11,996.92	18,452.08
General	*9,429.49*	*25,701.85*	*11,996.92*	*18,272.08*
Special districts—lighting	*912.55*			*180.00*
Special districts—sprinkling				
Special districts—sidewalks				
Charities	130.89	765.85	714.95	1,077.71
Soldiers' relief			40.00	388.70
Education	58.00	288.05	50.65	76.30
Cemeteries				
Public utilities—non commercial		550.09		
All others	29.47	3,336.85	383.87	2,570.71
Interest	**1,483.87**	**1,228.11**	**8,685.00**	**4.84**
On temporary loans	13.87	671.86		4.84
On bonds	1,470.00	556.25	8,685.00	
Permanent improvements	**5,114.85**			**7,339.07**
Municipal indebtedness	**3,000.00**	**15,487.44**	**2,500.00**	**500.00**
Temporary loans		13,987.44		500.00
Bonds	3,000.00	1,500.00	2,500.00	
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**1,650.00**	**2,036.32**	**2,217.26**	**307.77**
Trust and investm't transactions	**4,962.59**	**2,314.92**	**5,515.49**	**5,692.29**
Total payments	**$33,526.09**	**$64,445.98**	**$37,565.94**	**$41,064.35**
Balance at close of year	3,652.98	14,229.16	9,380.09	*1,131.15
Grand total	**$37,179.07**	**$78,674.14**	**$46,946.03**	**$42,195.50**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(100) Newburgh; population, 4,807	(101) Kirkland; population, 4,781	(102) Waterloo; population, 4,764	(105) Westfield; population, 4,707
REVENUE	**$26,224.50**	**$20,551.18**	**$15,827.30**	**$18,505.20**
General	**26,224.50**	**20,551.18**	**15,827.30**	**18,505.20**
General property taxes	18,180.80	6,929.24	9,930.00	14,217.31
Town purposes	*9,912.20*	*3,079.24*	*5,980.00*	*7,167.31*
Highway purposes	*7,368.60*	*3,850.00*	*3,850.00*	*7,050.00*
District purposes	*900.00*		*100.00*	
Special property taxes	698.38	268.63	538.57	1,676.19
Bank taxes			*235.59*	*478.93*
Mortgage taxes	*698.38*	*268.63*	*302.98*	*1,197.26*
Special assessments				
Interest	65.60	4,721.24		
Licenses and permits	3,650.75	4,783.66	3,540.86	281.70
Fines and penalties	95.00	80.00	86.00	
Gifts and grants	3,250.00	3,646.12	1,550.00	2,250.00
Departmental earnings	283.97	112.23	74.22	80.00
Cemeteries				
All others		10.06	107.65	
NON-REVENUE	**$3,385.34**	**$3,929.24**	**$2,780.28**	**$5,039.70**
Municipal indebtedness	**1,200.00**			
Temporary loans	1,200.00			
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**103.50**	**128.14**	**83.00**	**345.53**
Trust and investment transactions	**2,081.84**	**3,801.10**	**2,697.28**	**4,694.17**
Total receipts	**$29,609.84**	**$24,480.42**	**$18,607.58**	**$23,544.90**
Balance on hand at beginning	394.59	5,054.24	991.58	1,611.29
Grand total	**$30,004.43**	**$29,534.66**	**$19,599.16**	**$25,156.19**

PAYMENTS	(100) Newburgh; population, 4,807	(101) Kirkland; population, 4,781	(102) Waterloo; population, 4,764	(105) Westfield; population, 4,707
COST OF GOVERNMENT	**$10,484.24**	**$13,430.22**	**$11,823.73**	**$13,657.08**
General	**10,484.24**	**12,355.22**	**11,823.73**	**11,932.08**
General government	3,421.76	2,984.80	3,104.44	1,900.85
Protection of persons and property	290.35	663.07	409.46	693.00
General	*290.35*	*663.07*	*309.46*	*693.00*
Special districts—fire			*100.00*	
Special districts—water				
Conservation of health	776.92	496.37	178.75	769.37
Sanitation and promotion of cleanliness (sewers)		454.33		
Highways	5,825.21	6,661.25	3,533.04	7,979.45
General	*4,983.65*	*5,511.34*	*3,533.04*	*7,979.45*
Special districts—lighting	*841.56*	*1,149.91*		
Special districts—sprinkling				
Special districts—sidewalks				
Charities	95.00	647.90	3,722.67	345.07
Soldiers' relief		178.00		
Education	75.00	259.50	25.00	10.50
Cemeteries				
Public utilities—non commercial				
All others		10.00	850.37	233.84
Interest		**1,075.00**		**1,725.00**
On temporary loans				
On bonds		1,075.00		1,725.00
Permanent improvements	**8,511.04**	**3,800.55**	**2,438.85**	**1,697.31**
Municipal indebtedness		**2,000.00**		**3,000.00**
Temporary loans				
Bonds		2,000.00		3,000.00
Other indebtedness				
To Co. Treasurer to reduce taxes		**2,106.09**		**128.76**
Transfers and refunds	**7,514.38**	**231.18**		**433.68**
Trust and investm't transactions	**2,081.84**	**3,801.10**	**2,697.28**	**4,779.96**
Total payments	**$28,591.50**	**$25,369.14**	**$16,959.86**	**$23,696.79**
Balance at close of year	1,412.93	4,165.52	2,639.30	1,459.30
Grand total	**$30,004.43**	**$29,534.66**	**$19,599.16**	**$25,156.09**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(106) Pittsford; population, 4,703	(107) Schodack; population, 4,647	(108) Esopus; population, 4,643	(109) Galen; population, 4,643
REVENUE	**$14,934.95**	**$22,241.95**	**$19,132.88**	**$24,464.23**
General	**14,934.95**	**22,241.95**	**19,132.88**	**24,464.23**
General property taxes	12,128.61	14,767.16	13,878.23	16,683.38
Town purposes	*7,248.37*	*6,592.16*	*7,328.23*	*8,289.38*
Highway purposes	*4,880.24*	*7,977.00*	*4,600.00*	*8,100.00*
District purposes	.....	*198.00*	*1,950.00*	*294.00*
Special property taxes	.....	453.55	.....	471 72
Bank taxes	.....	.....	.....	*218.12*
Mortgage taxes	.....	*453.55*	.....	*253.60*
Special assessments	.....	.....	.....	.....
Interest	20.00	.....	.....	.....
Licenses and permits	201.72	4,307.74	3,107.55	3,758.43
Fines and penalties	.....	.....	90.00	71.70
Gifts and grants	2,189.62	2,713.50	2,000.00	3,275.00
Departmental earnings	395.00	.....	57.10	204.00
Cemeteries	.....	.....	.....	.....
All others	.....	.....	.....	.....
NON-REVENUE	**$2,750.86**	**$5,030.52**	**$4,458.10**	**$4,682.88**
Municipal indebtedness	**800.00**	**2,500.00**	.....	.....
Temporary loans	800.00	2,500.00	.....	.....
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	.....	.....	**1,800.00**	**1,200.00**
Trust and investment transactions	**1,950.86**	**2,530.52**	**2,658.10**	**3,482.88**
Total receipts	**$17,685.81**	**$27,272.47**	**$23,590.98**	**$29,147.11**
Balance on hand at beginning	6,666.20	2,209.16	2,883.07	4,946.02
Grand total	**$24,352.01**	**$29,481.63**	**$26,474.05**	**$34,093.13**

PAYMENTS	(106) Pittsford; population, 4,703	(107) Schodack; population, 4,647	(108) Esopus; population, 4,643	(109) Galen; population, 4,643
COST OF GOVERNMENT	**$12,962.83**	**$18,459.42**	**$13,471.49**	**$21,796.98**
General	**12,962.83**	**18,408.92**	**12,883.04**	**21,758.98**
General government	3,046.20	4,971.20	2,782.86	4,004.30
Protection of persons and property	229.31	180.50	666.85	577.75
General	*229.31*	*180.50*	*266.85*	*577.75*
Special districts—fire	.....	.....	*400.00*	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	596.50	372.00	624.30	247.67
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	6,381.67	11,607.72	8,150.30	13,124.44
General	*6,381.67*	*11,409.72*	*6,673.26*	*12,830.44*
Special districts—lighting	.....	*198.00*	*1,477.04*	*294.00*
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	2,566.06	1,240.20	531.99	3,102.00
Soldiers' relief	.....	.....	.....	300.00
Education	20.00	35.00	100.00	60.00
Cemeteries	.....	.....	.....	.....
Public utilities—non commercial	.....	.....	.....	.....
All others	123.09	2.30	26.74	342.82
Interest	.....	**50.50**	**588.45**	**38.00**
On temporary loans	.....	50.50	3.45	38.00
On bonds	.....	.....	585.00	.....
Permanent improvements	.....	**3,060.64**	**709.81**	**115.81**
Municipal indebtedness	.....	**2,500.00**	**2,100.00**	**800.00**
Temporary loans	.....	2,500.00	100.00	800.00
Bonds	.....	.....	2,000.00	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	**10.00**
Transfers and refunds	.....	.....	**1,800.00**	**700.00**
Trust and investm't transactions	**1,950.86**	**2,530.52**	**2,658.10**	**3,521.21**
Total payments	**$14,913.69**	**$26,550.58**	**$20,739.40**	**$26,944.00**
Balance at close of year	9,438.32	2,931.05	5,734.65	7,149.13
Grand total	**$24,352.01**	**$29,481.63**	**$26,474.05**	**$34,093.13**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(110) Sweden; population, 4,635	(111) Lysander; population, 4,630	(112) Minden; population, 4,629	(113) Skaneateles; population, 4,619
REVENUE	**$15,223.91**	**$25,005.10**	**$32,915.96**	**$25,743.41**
General	**15,223.91**	**25,005.10**	**32,915.96**	**25,743.41**
General property taxes	9,115.94	18,339.17	19,623.59	15,895.71
Town purposes	*5,115.94*	*11,998.95*	*12,323.59*	*4,210.53*
Highway purposes	*4,000.00*	*6,340.22*	*7,300.00*	*8,811.73*
District purposes	.....	.....	.....	*2,873.45*
Special property taxes	904.52	760.03	67.00	668.96
Bank taxes	*545.90*	*760.03*	.....	*668.96*
Mortgage taxes	*358.62*	.....	*67.00*	.....
Special assessments	.....	.....	.....	.....
Interest	113.93	142.19	.....	1,200.00
Licenses and permits	3,459.75	3,318.00	3,332.25	5,437.38
Fines and penalties	316.80	511.00	395.00	60.50
Gifts and grants	1,250.00	1,920.11	9,413.57	2,230.86
Departmental earnings	.....	.....	69.35	250.00
Cemeteries	.....	.....	.....	.....
All others	62.97	14.60	15.20	.....
NON-REVENUE	**$3,777.04**	**$5,753.13**	**$4,973.29**	**$4,150.80**
Municipal indebtedness	.....	.....	**412.00**	.....
Temporary loans	.....	.....	412.00	.....
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**1,939.78**	**331.19**	**1,075.50**	**155.58**
Trust and investment transactions	**1,837.26**	**5,421.94**	**3,485.79**	**3,995.22**
Total receipts	**$19,000.95**	**$30,758.23**	**$37,889.25**	**$29,894.21**
Balance on hand at beginning	5,376.50	2,311.19	2,903.02	895.90
Grand total	**$24,377.45**	**$33,069.42**	**$40,792.27**	**$30,790.11**

PAYMENTS	(110) Sweden; population, 4,635	(111) Lysander; population, 4,630	(112) Minden; population, 4,629	(113) Skaneateles; population, 4,619
COST OF GOVERNMENT	**$10,106.03**	**$20,178.56**	**$31,338.99**	**$17,013.76**
General	**10,105.29**	**18,031.36**	**30,517.13**	**16,978.53**
General government	2,607.21	5,220.97	4,434.80	1,749.72
Protection of persons and property	713.88	745.75	679.35	779 53
General	*713.88*	*745.75*	*679.35*	*779.53*
Special districts—fire	.....	.....	.....	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	228.11	345.94	170.06	776.24
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	3,721.38	7,328.73	21,026.51	10,305.44
General	*3,721.38*	*7,328.73*	*21,026.51*	*7,576.19*
Special districts—lighting	.....	.....	.....	*2,729.25*
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	2,075.71	3,812.98	3,575.39	2,978.82
Soldiers' relief	395.50	.....	36.50	50.00
Education	4.70	98.00	87.00	183.80
Cemeteries	77.00	49.80	.....	.....
Public utilities—non commercial	.....	.....	.....	.....
All others	281.80	428.89	507.58	154.78
Interest	**.74**	**2,147.50**	**821.86**	**35.23**
On temporary loans	.74	.....	.....	.....
On bonds	.....	2,147.50	821.86	35.23
Permanent improvements	**3,263.44**	**2,022.54**	.....	**4,319.69**
Municipal indebtedness	**200.00**	**3,000.00**	**3,412.00**	**600.00**
Temporary loans	200.00	.....	.....	600.00
Bonds	.....	3,000.00	3,412.00	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	**358.62**	.....	.....	.....
Transfers and refunds	**1,939.78**	**331.19**	**1,130.50**	**155.58**
Trust and investm't transactions	**1,858.06**	**5,477.73**	**3,488.04**	**4,168.26**
Total payments	**$17,725.93**	**$31,010.02**	**$39,369.53**	**$26,257.09**
Balance at close of year	6,651.52	2,059.40	1,422.74	4,533.02
Grand total	**$24,377.45**	**$33,069.42**	**$40,792.27**	**$30,790.11**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(114) Irondequoit; population, 4,603	(115) Coeymans; population, 4,581	(117) Concord; population, 4,570	(118) Warsaw; population, 4,545
REVENUE	**$51,087.05**	**$20,757.04**	**$23,309.15**	**$19,049.61**
General	**51,087.05**	**20,757.04**	**23,309.15**	**19,049.61**
General property taxes	32,829.52	17,560.39	13,584.00	14,078.97
Town purposes	*20,781.40*	*7,217.19*	*3,300.00*	*7,878.97*
Highway purposes	*11,080.26*	*6,200.00*	*10,284.00*	*6,200.00*
District purposes	*967.86*	*4,143.20*	.....	.....
Special property taxes	1,363.87	513.78	697.91	606.70
Bank taxes	.....	*169.41*	*544.51*	*482.98*
Mortgage taxes	*1,363.87*	*344.37*	*153.40*	*123.72*
Special assessments	.....	.....	.....	.....
Interest	175.86	354.02	.....	.....
Licenses and permits	4,326.50	161.25	3,141.50	244.14
Fines and penalties	1,192.50	.....	12.09	169.80
Gifts and grants	8,917.55	2,150.00	2,572.00	3,950.00
Departmental earnings	.....	.....	.....	.....
Cemeteries	.....	.....	.....	.....
All others	2,281.23	17.60	3,301.65	.....
NON-REVENUE	**$2,612.49**	**$4,094.57**	**$3,930.12**	**$5,280.27**
Municipal indebtedness	.....	**975.00**	.....	**1,000.00**
Temporary loans	.....	975.00	.....	1,000.00
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**817.79**	.....	**442.37**	**400.00**
Trust and investment transactions	**1,794.70**	**3,119.57**	**3,487.75**	**3,880.27**
Total receipts	**$53,699.54**	**$24,851.61**	**$27,239.27**	**$24,329.88**
Balance on hand at beginning	10,792.39	8,747.06	5,291.60	380.54
Grand total	**$64,491.93**	**$33,598.67**	**$32,530.87**	**$24,710.42**

PAYMENTS	(114) Irondequoit; population, 4,603	(115) Coeymans; population, 4,581	(117) Concord; population, 4,570	(118) Warsaw; population, 4,545
COST OF GOVERNMENT	**$36,760.51**	**$18,849.20**	**$22,395.21**	**$10,177.18**
General	**34,023.01**	**18,849.20**	**22,363.04**	**10,146.07**
General government	9,242.24	3,881.85	2,876.51	2,290.77
Protection of persons and property	2,927.40	1,928.72	128.24	21.01
General	*2,927.40*	*372.75*	*128.24*	*21.01*
Special districts—fire	.....	*100.00*	.....	.....
Special districts—water	.....	*1,455.97*	.....	.....
Conservation of health	646.20	430.89	256.50	147.20
Sanitation and promotion of cleanliness (sewers)	821.48	.....	.....	.....
Highways	20,028.84	10,880.60	18,561.61	4,952.72
General	*20,028.84*	*7,180.60*	*18,561.61*	*4,952.72*
Special districts—lighting	.....	*3,700.00*	.....	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	96.00	1,636.88	308.16	1,153.00
Soldiers' relief	.....	.....	.....	171.54
Education	135.75	90.26	40.00	1,300.00
Cemeteries	.....	.....	.....	59.83
Public utilities—non-commercial	.....	.....	.....	.....
All others	125.10	.....	192.02	50.00
Interest	**2,737.50**	.....	**32.17**	**31.11**
On temporary loans	.....	.....	32.17	1.67
On bonds	2,737.50	.....	.....	29.44
Permanent improvements	**12,785.40**	**5,256.13**	**395.55**	**6,656.31**
Municipal indebtedness	**4,250.00**	.....	**1,000.00**	**3,000.00**
Temporary loans	.....	.....	1,000.00	1,000.00
Bonds	4,250.00	.....	.....	2,000.00
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	**1,363.87**	.....	.....	**200.00**
Transfers and refunds	**1,833.42**	**6.25**	**445.87**	**475.11**
Trust and investm't transactions	**1,794.70**	**3,119.57**	**3,409.03**	**3,845.84**
Total payments	**$58,787.90**	**$27,231.15**	**$27,645.66**	**$24,354.44**
Balance at close of year	5,704.03	6,367.52	4,885.21	355.98
Grand total	**$64,491.93**	**$33,598.67**	**$32,530.87**	**$24,710.42**

RECEIPTS	(119) Newfane; population, 4,537	(120) Green Island; population, 4,533	(121) Danne-mora; population, 4,532	(122) Otsego; population, 4,481
REVENUE	**$50,170.70**	**$5,116.91**	**$10,724.01**	**$22,396.41**
General	**50,170.70**	**5,116.91**	**10,724.01**	**22,396.41**
General property taxes	20,898.69	1,260.36	5,220.46	14,493.61
Town purposes	*9,971.31*	*1,260.36*	*3,073.46*	*9,462.82*
Highway purposes	*8,102.00*	.....	*2,147.00*	*4,794.94*
District purposes	*2,825.38*	.....	.....	*235.85*
pecial property taxes	448.50	41.30	75.35	2,123.01
Bank taxes	.....	.....	.....	*1,959.20*
Mortgage taxes	*448.50*	*41.30*	*75.35*	*163.81*
Special assessments	.....	.....	.....	.....
nterest	.....	.....	.....	.....
Licenses and permits	177.00	3,690.25	4,073.63	3,048.04
Fines and penalties	92.75	.....	116.00	177.00
Gifts and grants	27,849.71	.....	1,018.20	2,196.45
Departmental earnings	704.05	125.00	220.37	84.84
Cemeteries	.....	.....	.....	.....
ther	.....	.....	.....	.....
REVENUE	**$16,496.35**	**$1,593.92**	**$2,272.80**	**$6,715.77**
ed indebtedness	**13,450.00**	.....	.....	.....
Temporary loans	.....	.....	.....	.....
Bonds—general	13,450.00	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**434.17**	.....	**446.44**	**2,555.31**
Trust and investment transactions	**2,612.18**	**1,593.92**	**1,826.36**	**4,160.46**
Total receipts	**$66,667.05**	**$6,710.83**	**$12,996.81**	**$29,112.18**
Balance on hand at beginning	7,942.29	93.66	634.04	6,024.69
Grand total	**$74,609.34**	**$6,804.49**	**$13,630.85**	**$35,136.87**

PAYMENTS	(119) Newfane; population, 4,537	(120) Green Island; population, 4,533	(121) Danne-mora; population, 4,532	(122) Otsego; population, 4,481
COST OF GOVERNMENT	**$35,163.14**	**$4,801.43**	**$8,005.95**	**$16,645.51**
General	**32,849.80**	**4,801.43**	**7,705.95**	**14,283.26**
General government	2,113.19	3,748.02	2,065.18	3,097.92
Protection of persons and property	1,546.25	113.61	421.81	1,572.74
General	*71.25*	*113.61*	*421.81*	*1,572.74*
Special districts—fire	*1,475.00*	.....	.....	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	596.39	.....	229.71	235.85
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	17,965.74	.....	3,916.31	7,187.37
General	*16,619.53*	.....	*3,916.31*	*7,187.37*
Special districts—lighting	*1,346.21*	.....	.....	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	47.00	768.50	1,012.94	2,104.68
Soldiers' relief	.....	105.30	.....	2.00
Education	34.60	66.00	60.00	32.70
Cemeteries	32.00	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	10,514.63	.....	.....	50.00
Interest	**2,313.34**	.....	**300.00**	**2,362.25**
On temporary loans	.....	.....	.....	.....
On bonds	2,313.34	.....	300.00	2,362.25
Permanent improvements	**32,566.45**	.....	.....	**1,299.90**
Municipal indebtedness	**3,586.23**	.....	**500.00**	**2,800.00**
Temporary loans	.....	.....	.....	.....
Bonds	3,586.23	.....	500.00	2,800.00
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	**534.17**	**8.12**	**446.44**	**2,641.25**
Trust and investm't transactions	**2,612.18**	**1,593.92**	**1,826.36**	**4,170.64**
Total payments	**$74,462.17**	**$6,403.47**	**$10,778.75**	**$27,557.30**
Balance at close of year	147.17	401.02	2,852.10	7,579.57
Grand total	**$74,609.34**	**$6,804.49**	**$13,630.85**	**$35,136.87**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(123) Altamont; population, 4,480	(124) Clverack; population, 4,403	(125) Newcastle; population, 4,401	(126) Webster; population, 4,389
REVENUE	**$14,234.76**	**$16,198.12**	**$54,723.30**	**$37,551.20**
General	**14,234.76**	**16,198.12**	**54,723.30**	**37,551.20**
General property taxes	10,243.55	11,485.93	42,995.59	12,730.11
Town purposes	*3,800.95*	*2,885.93*	*30,787.09*	*4,348.91*
Highway purposes	*5,003.15*	*8,600.00*	*6,800.00*	*8,131.20*
District purposes	*1,439.45*	.....	*5,408.50*	*250.00*
Special property taxes	2,938.81	406.41	460.48	.....
Bank taxes	.....	*359.71*	.....	.....
Mortgage taxes	*2,938.81*	*46.70*	*460.48*	.....
Special assessments	.....	.....	.....	.....
Interest	.....	.....	2,277.98	.....
Licenses and permits	.....	2,723.97	5,954.25	21,384.06
Fines and penalties	182.00	.....	35.00	473.00
Gifts and grants	691.46	1,500.00	3,000.00	2,715.60
Departmental earnings	116.39	76.81	.....	245.17
Cemeteries	.....	.....	.....	.....
All others	62.55	.....	.....	3.26
NON-REVENUE	**$7,162.54**	**$5,242.46**	**$28,741.55**	**$3,181.92**
Municipal indebtedness	**4,647.75**	**2,039.08**	**8,419.74**	.....
Temporary loans	4,647.75	2,039.08	8,419.74	.....
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**67.82**	**700.00**	.....	**926.10**
Trust and investment transactions	**2,446.97**	**2,503.38**	**20,321.81**	**2,255.82**
Total receipts	**$21,397.30**	**$21,440.58**	**$83,464.85**	**$40,733.12**
Balance on hand at beginning	6,704.38	2,482.40	16,919.18	8,088.33
Grand total	**$28,101.68**	**$23,922.98**	**$100,384.03**	**$48,821.45**

PAYMENTS	(123) Altamont; population, 4,480	(124) Clverack; population, 4,403	(125) Newcastle; population, 4,401	(126) Webster; population, 4,389
COST OF GOVERNMENT	**$8,431.67**	**$11,374.81**	**$32,476.92**	**$10,254.61**
General	**7,757.34**	**11,374.81**	**24,482.34**	**10,254.61**
General government	2,975.72	3,529.76	11,917.97	2,403.05
Protection of persons and property	613.96	110.70	2,264.58	743.62
General	*613.96*	*110.70*	*438.93*	*743.62*
Special districts—fire	.....	.....	.....	.....
Special districts—water	.....	.....	*1,825.65*	.....
Conservation of health	426.47	295.70	393.80	381.75
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	3,527.19	7,044.86	8,622.04	5,681.93
General	*2,391.00*	*7,044.86*	*6,018.96*	*5,447.21*
Special districts—lighting	*1,136.19*	.....	*2,603.08*	*234.72*
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	.....	170.00	973.88	749.50
Soldiers' relief	.....	35.00	.....	69.98
Education	.....	64.40	202.00	37.08
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	214.00	124.39	108.07	187.70
Interest	**674.33**	.....	**7,994.58**	.....
On temporary loans	24.33	.....	340.54	.....
On bonds	650.00	.....	7,654.04	.....
Permanent improvements	**3,388.20**	**4,838.30**	**6,897.01**	**11,009.50**
Municipal indebtedness	**3,647.75**	**2,039.08**	**19,324.06**	.....
Temporary loans	2,647.75	2,039.08	15,324.06	.....
Bonds	1,000.00	.....	4,000.00	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	**650.00**	.....	**1,183.27**	.....
Transfers and refunds	**68.79**	**700.00**	.....	**889.31**
Trust and investm't transactions	**2,436.97**	**2,503.38**	**20,893.89**	**2,255.82**
Total payments	**$18,623.38**	**$21,455.57**	**$80,775.15**	**$24,409.24**
Balance at close of year	9,478.30	2,467.41	19,608.88	24,412.21
Grand total	**$28,101.68**	**$23,922.98**	**$100,384.03**	**$48,821.45**

RECEIPTS	(127) Alexandria; population, 4,355	(129) Marlboro; population, 4,308	(130) No. Dansville; population, 4,290	(131) Shelby; population, 4,240
REVENUE	**$21,711.59**	**$17,508.70**	**$6,872.63**	**$15,756.97**
General	**21,711.59**	**17,508.70**	**6,872.63**	**15,756.97**
General property taxes	10,494.96	13,042.85	3,125.00	13,334.31
Town purposes	.....	*5,792.85*	*700.00*	*4,819.07*
Highway purposes	*7,287.99*	*6,350.00*	*2,425.00*	*8,515.24*
District purposes	*3,206.97*	*900.00*	.....	.....
Special property taxes	155.01	.....	567.14	231.86
Bank taxes	.....	.....	*513.29*	.....
Mortgage taxes	*155.01*	.....	*53.85*	*231.86*
Special assessments	.....	.....	.....	.....
Interest	3,289.00	.....	49.25	.....
Licenses and permits	3,378.99	2,626.88	2,631.24	128.55
Fines and penalties	174.13	50.00	.....	.....
Gifts and grants	3,695.98	1,750.00	500.00	2,050.00
Departmental earnings	.....	15.68	.....	.....
Cemeteries	.....	.....	.....	.....
All others	523.52	23.29	.....	12.25
NON-REVENUE	**$11,228.07**	**$2,976.42**	**$4,935.70**	**$3,050.26**
Municipal indebtedness	**4,357.26**	**1,000.00**	**1,900.00**	.....
Temporary loans	.....	1,000.00	.....	.....
Bonds—general	4,357.26	.....	1,900.00	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**1,823.32**	.....	**1,046.02**	**1,107.58**
Trust and investment transactions	**5,047.49**	**1,976.42**	**1,989.68**	**1,942.68**
Total receipts	**$32,939.66**	**$20,485.12**	**$11,808.33**	**$18,807.23**
Balance on hand at beginning	419.10	2,024.20	2,512.86	7,167.69
Grand total	**$33,358.76**	**$22,509.32**	**$14,321.19**	**$25,974.92**

PAYMENTS	(127) Alexandria; population, 4,355	(129) Marlboro; population, 4,308	(130) No. Dansville; population, 4,290	(131) Shelby; population, 4,240
COST OF GOVERNMENT	**$25,273.88**	**$17,537.65**	**$9,782.61**	**$13,727.59**
General	**25,273.88**	**17,350.80**	**9,782.61**	**13,488.05**
General government	3,208.57	2,481.56	2,509.67	2,246.84
Protection of persons and property	421.58	425.20	1,196.30	269.95
General	*421.58*	*275.20*	*1,196.30*	*269.95*
Special districts—fire	.....	*150.00*	.....	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	260.50	483.50	60.13	260.47
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	19,034.93	12,228.12	5,876.96	9,313.55
General	*18,314.20*	*11,478.12*	*5,876.96*	*9,313.55*
Special districts—lighting	*720.73*	*750.00*	.....	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	1,787.55	1,576.32	.....	1,045.79
Soldiers' relief	50.00	70.00	50.00	64.45
Education	46.80	86.10	89.55	74.50
Cemeteries	34.35	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	429.60	.....	.....	212.50
Interest	.....	**186.85**	.....	**239.54**
On temporary loans	.....	.....	.....	.....
On bonds	.....	186.85	.....	239.54
Permanent improvements	**710.30**	.....	.....	.....
Municipal indebtedness	.....	**1,000.00**	.....	**2,395.47**
Temporary loans	.....	.....	.....	.....
Bonds	.....	1,000.00	.....	2,395.47
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	**231.86**
Transfers and refunds	**2,052.82**	.....	**1,073.02**	**1,112.31**
Trust and investm't transactions	**5,290.76**	**1,976.42**	**1,990.28**	**1,942.68**
Total payments	**$33,327.76**	**$20,514.07**	**$12,844.01**	**$19,409.91**
Balance at close of year	31.00	1,995.25	1,476.28	6,565.01
Grand total	**$33,358.76**	**$22,509.32**	**$14,321.19**	**$25,974.92**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(133) Sidney; population, 4,215	(134) Palmyra; population, 4,197	(135) Wappinger; population, 4,155	(136) Lowville; population, 4,104
REVENUE	**$18,189.73**	**$19,056.29**	**$19,256.39**	**$20,328.34**
General	**18,189.73**	**19,056.29**	**19,256.39**	**20,328.34**
General property taxes	14,146.48	12,381.65	15,644.76	13,036.70
Town purposes	*7,211.48*	*5,681.65*	*9,650.09*	*7,059.90*
Highway purposes	*6,935.00*	*6,700.00*	*4,800.00*	*5,976.80*
District purposes			*1,194.67*	
Special property taxes	1,547.94	1,265.47		1,550.59
Bank taxes	*1,242.18*	*1,035.28*		*1,433.25*
Mortgage taxes	*305.76*	*230.19*		*117.34*
Special assessments				
Interest				136.69
Licenses and permits	38.25	2,868.82	1,704.22	3,009.36
Fines and penalties	68.00	50.00	5.00	
Gifts and grants	2,300.00	2,320.19	1,572.71	1,925.00
Departmental earnings		169.36		670.00
Cemeteries				
All others	89.06		329.70	
NON-REVENUE	**$5,223.00**	**$3,237.43**	**$300.00**	**$3,924.96**
Municipal indebtedness	**1,000.00**			
Temporary loans	1,000.00			
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**516.18**		**300.00**	**4.02**
Trust and investment transactions	**3,706.82**	**3,237.43**		**3,920.94**
Total receipts	**$23,412.73**	**$22,293.72**	**$19,556.39**	**$24,253.30**
Balance on hand at beginning	686.35	5,602.36	3,708.20	1,580.48
Grand total	**$24,099.08**	**$27,896.08**	**$23,264.59**	**$25,833.78**

PAYMENTS	(133) Sidney; population, 4,215	(134) Palmyra; population, 4,197	(135) Wappinger; population, 4,155	(136) Lowville; population, 4,104
COST OF GOVERNMENT	**$17,628.71**	**$13,838.15**	**$18,475.28**	**$11,899.09**
General	**17,558.71**	**13,838.15**	**18,475.28**	**11,444.09**
General government	2,990.51	2,994.21	4,528.12	2,618.27
Protection of persons and property	786.07	526.70	1,883.65	137.55
General	*561.07*	*526.70*		*137.55*
Special districts—fire	*225.00*			
Special districts—water				
Conservation of health	536.33	290.80	1,208.72	168.90
Sanitation and promotion of cleanliness (sewers)				
Highways	10,559.56	7,910.45	9,533.91	5,585.49
General	*10,559.56*	*7,910.45*	*8,339.24*	*5,585.49*
Special districts—lighting			*1,194.67*	
Special districts—sprinkling				
Special districts—sidewalks				*186.22*
Charities	1,414.99	1,653.50	1,140.38	2,516.56
Soldiers' relief	100.00	150.00	50.00	
Education	46.25	50.00	130.50	36.00
Cemeteries		5.00		
Public utilities—non-commercial				
All others	1,125.00	257.49		195.10
Interest	*70.00*			*455.00*
On temporary loans				
On bonds	70.00			455.00
Permanent improvements		**1,356.07**		**2,892.63**
Municipal indebtedness	**1,500.00**			**3,000.00**
Temporary loans	1,000.00			
Bonds	500.00			3,000.00
Other indebtedness				
To Co. Treasurer to reduce taxes				**1,550.59**
Transfers and refunds	**260.53**			
Trust and investm't transactions	**3,768.02**	**3,237.43**		**3,920.94**
Total payments	**$23,157.26**	**$18,431.65**	**$18,475.28**	**$23,263.25**
Balance at close of year	941.82	9,464.43	4,789.31	2,570.53
Grand total	**$24,099.08**	**$27,896.08**	**$23,264.59**	**$25,833.78**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(137) Highlands; population, 4,054	(138) Middletown; population, 4,026	(139) Newstead; population, 4,023	(140) Canajoharie; population, 4,023
REVENUE	**$8,581.31**	**$18,568.49**	**$17,136.94**	**$25,938.47**
General	**8,581.31**	**18,568.49**	**17,136.94**	**25,938.47**
General property taxes	3,530.00	13,264.99	9,072.00	15,606.33
Town purposes	*2,530.00*	*5,233.49*	*2,672.00*	*8,506.33*
Highway purposes	*1,000.00*	*7,200.00*	*6,400.00*	*7,100.00*
District purposes		*831.50*		
Special property taxes	250.74	764.40	523.99	915.16
Bank taxes	*152.85*	*589.34*	*292.82*	*780.48*
Mortgage taxes	*97.89*	*175.06*	*231.17*	*134.68*
Special assessments				
Interest				
Licenses and permits	3,543.00	192.60	4,632.85	2,671.98
Fines and penalties	15.00	75.00	85.00	
Gifts and grants	600.00	3,412.50	2,600.00	6,700.00
Departmental earnings	637.57	859.00	136.00	45.00
Cemeteries				
All others	5.00		87.10	
NON-REVENUE	**$2,921.64**	**$6,185.22**	**$2,993.72**	**$5,522.36**
Municipal indebtedness	**1,000.00**	**400.00**		
Temporary loans	1,000.00	400.00		
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds		**400.00**	**450.00**	**2,650.00**
Trust and investment transactions	**1,921.64**	**5,385.22**	**2,543.72**	**2,872.36**
Total receipts	**$11,502.95**	**$24,753.71**	**$20,130.66**	**$31,460.83**
Balance on hand at beginning	3,765.43	2,952.60	4,095.43	2,053.09
Grand total	$15,268.38	$27,706.31	$24,226.09	$33,513.92

PAYMENTS	(137) Highlands; population, 4,054	(138) Middletown; population, 4,026	(139) Newstead; population, 4,023	(140) Canajoharie; population, 4,023
COST OF GOVERNMENT	**$7,657.89**	**$19,078.98**	**$12,272.71**	**$15,914.58**
General	**7,562.89**	**19,055.28**	**12,272.71**	**14,666.63**
General government	3,044.03	2,996.87	2,060.68	2,702.95
Protection of persons and property	713.34	1,108.14	112.05	82.70
General	*713.34*	*401.64*	*112.05*	*82.70*
Special districts—fire		*706.50*		
Special districts—water				
Conservation of health	971.45	364.58	1,071.76	368.15
Sanitation and promotion of cleanliness (sewers)				
Highways	2,444.77	13,954.84	8,312.95	9,279.72
General	*2,444.77*	*13,954.84*	*8,312.95*	*9,279.72*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	389.30	597.64	292.39	2,063.94
Soldiers' relief			75.00	
Education		24.35	93.00	40.00
Cemeteries				
Public utilities—non-commercial				
All others		8.86	254.88	129.22
Interest	**95.00**	**22.80**		**1,247.90**
On temporary loans	35.00	22.80		12.90
On bonds	60.00			1,235.00
Permanent improvements	**756.18**	**200.00**	**3,247.00**	**4,953.44**
Municipal indebtedness	**1,500.00**	**900.00**		**3,700.00**
Temporary loans	1,000.00	900.00		700.00
Bonds	500.00			3,000.00
Other indebtedness				
To Co. Treasurer to reduce taxes				**860.93**
Transfers and refunds	**399.25**	**414.09**	**853.56**	**2,650.00**
Trust and investm't transactions	**1,921.64**	**5,216.00**	**2,630.00**	**2,872.36**
Total payments	**$12,234.96**	**$25,808.17**	**$19,003.27**	**$30,951.31**
Balance at close of year	3,033.42	1,898.14	5,222.82	2,562.61
Grand total	$15,268.38	$27,706.31	$24,226.09	$33,513.92

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(141) Clayton; population, 3,976	(142) Salina; population, 3,958	(143) North Elba; population, 3,933	(144) Chautauqua; population, 3,933
REVENUE	**$23,767.69**	**$17,319.09**	**$34,166.50**	**$16,675.57**
General	**23,767.69**	**17,319.09**	**34,166.50**	**16,675.57**
General property taxes	11,451.09	13,879.41	28,964.54	13,151.60
Town purposes	*5,911.06*	*12,384.86*	*19,564.54*	*5,151.60*
Highway purposes	*5,540.03*	*1,494.55*	*9,400.00*	*8,000.00*
District purposes				
Special property taxes	151.92	213.70	419.95	542.21
Bank taxes			*331.31*	*130.30*
Mortgage taxes	*151.92*	*213.70*	*88.64*	*411.91*
Special assessments				
Interest		82.76	296.02	
Licenses and permits	2,424.97	2,414.50	1,652.27	101.70
Fines and penalties	65.96	54.45	108.00	5.00
Gifts and grants	9,234.50	497.27	1,925.32	2,750.00
Departmental earnings	412.25		696.10	125.00
Cemeteries				
All others	57.00	177.00	104.30	
NON-REVENUE	**$6,321.00**	**$2,177.39**	**$16,161.12**	**$5,546.59**
Municipal indebtedness			**13,253.99**	**765.00**
Temporary loans			13,253.99	765.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**1,572.50**	**50.00**	**408.22**	**130.00**
Trust and investment transactions	**4,748.50**	**2,127.39**	**2,498.91**	**4,651.59**
Total receipts	**$30,118.69**	**$19,496.48**	**$50,327.62**	**$22,222.10**
Balance on hand at beginning	1,648.46	2,713.16	5,920.52	846.42
Grand total	**$31,767.15**	**$22,209.64**	**$56,248.14**	**$23,068.52**

PAYMENTS	(141) Clayton; population, 3,976	(142) Salina; population, 3,958	(143) North Elba; population, 3,933	(144) Chautauqua; population, 3,933
COST OF GOVERNMENT	**$10,163.49**	**$12,349.03**	**$30,726.37**	**$13,791.23**
General	**9,647.49**	**9,469.03**	**28,523.54**	**13,791.23**
General government	3,196.16	3,622.94	7,916.18	2,068.15
Protection of persons and property	121.10	119.90	550.97	194.85
General	*121.10*	*119.90*	*550.97*	*194.85*
Special districts—fire				
Special districts—water				
Conservation of health	299.55	413.78		232.25
Sanitation and promotion of cleanliness (sewers)			5,900.71	
Highways	5,098.75	2,117.82	11,921.43	10,615.91
General	*5,098.75*	*2,117.82*	*11,921.43*	*10,615.91*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	858.93	2,875.90	1,630.37	566.55
Soldiers' relief	50.00			
Education	23.00	62.00	81.00	73.52
Cemeteries				
Public utilities—non-commercial				
All others		256.69	522.88	40.00
Interest	**516.00**	**2,880.00**	**2,202.83**	
On temporary loans			342.83	
On bonds	516.00	2,880.00	1,860.00	
Permanent improvements	**9,893.30**	**2,795.93**	**3,549.99**	**2,616.01**
Municipal indebtedness	**2,000.00**	**3,600.00**	**15,435.16**	**792.72**
Temporary loans			14,435.16	792.72
Bonds	2,000.00	3,600.00	1,000.00	
Other indebtedness				
To Co. Treasurer to reduce taxes			**524.16**	
Transfers and refunds	**1,627.50**	**50.00**	**230.74**	**170.33**
Trust and investm't transactions	**4,743.20**	**2,127.39**	**2,498.91**	**4,663.85**
Total payments	**$28,427.49**	**$2,922.35**	**$52,965.33**	**$22,034.14**
Balance at close of year	3,339.66	1,287.29	3,282.81	1,034.38
Grand total	**$31,767.15**	**$22,209.64**	**$56,248.14**	**$23,068.52**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(145) Richland; population, 3,920	(146) Manheim; population, 3,885	(147) Coblesskill; population, 3,870	(148) Cazenovia; population, 3,867
REVENUE	**$22,475.90**	**$14,380.89**	**$21,369.44**	**$21,427.82**
General	**22,475.90**	**14,380.89**	**21,369.44**	**21,427.82**
General property taxes	12,180.61	10,288.44	14,628.62	14,165.58
Town purposes	*5,673.36*	*5,468.44*	*8,028.62*	*5,676.17*
Highway purposes	*6,257.25*	*4,820.00*	*6,600.00*	*8,489.41*
District purposes	*250.00*	.....	.....	.....
Special property taxes	553.20	682.66	650.67	156.55
Bank taxes	*364.44*	*353.74*	*467.28*	.....
Mortgage taxes	*188.76*	*328.92*	*183.39*	*156.55*
Special assessments	.....	.....	.....	.....
Interest	.....	.....	4,550.50	.....
Licenses and permits	506.42	1,535.46	61.65	360.50
Fines and penalties	22.50	261.33	3.00	19.80
Gifts and grants	9,108.17	1,580.50	1,475.00	6,417.96
Departmental earnings	105.00	32.50	.....	140.00
Cemeteries	.....	.....	.....	.....
All others	.....	.....	.....	167.43
NON-REVENUE	**$5,585.64**	**$4,612.12**	**$2,669.34**	**$4,828.81**
Municipal indebtedness	.....	**2,401.96**	.....	.....
Temporary loans	.....	2,401.96	.....	.....
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**500.00**	**22.64**	.....	**1,201.77**
Trust and investment transactions	**5,085.64**	**2,187.52**	**2,669.34**	**3,627.94**
Total receipts	**$28,061.54**	**$18,993.01**	**$24,038.78**	**$26,256.63**
Balance on hand at beginning	5,150.62	8,860.54	6,045.43	4,068.07
Grand total	**$33,212.16**	**$27,853.55**	**$30,084.21**	**$30,324.70**

PAYMENTS	(145) Richland; population, 3,920	(146) Manheim; population, 3,885	(147) Coblesskill; population, 3,870	(148) Cazenovia; population, 3,867
COST OF GOVERNMENT	**$10,033.13**	**$15,067.01**	**$8,497.13**	**$21,939.23**
General	**10,033.13**	**13,457.01**	**7,825.13**	**21,939.23**
General government	2,574.52	5,700.71	1,945.69	3,960.18
Protection of persons and property	351.83	15.00	58.10	455.67
General	*351.83*	*15.00*	*58.10*	*455.67*
Special districts—fire	.....	.....	.....	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	457.66	74.20	269.72	242.99
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	5,779.60	7,117.65	3,971.24	16,754.62
General	*5,592.10*	*7,117.65*	*3,971.24*	*16,754.62*
Special districts—lighting	*187.50*	.....	.....	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	679.72	440.25	1,385.78	119.00
Soldiers' relief	.....	.....	.....	50.00
Education	38.00	64.00	29.00	126.58
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	151.80	45.20	165.60	230.19
Interest	.....	**1,610.00**	**672.00**	.....
On temporary loans	.....	.....	.....	.....
On bonds	.....	1,610.00	672.00	.....
Permanent improvements	**10,474.19**	**81.42**	**2,705.94**	.....
Municipal indebtedness	.....	**2,000.00**	**3,000.00**	.....
Temporary loans	.....	.....	.....	.....
Bonds	.....	2,000.00	3,000.00	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	**4,686.62**	.....
Transfers and refunds	**500.00**	**22.64**	.....	**1,208.29**
Trust and investm't transactions	**5,101.09**	**2,187.52**	**2,794.34**	**3,638.20**
Total payments	**$26,108.41**	**$19,358.59**	**$21,684.03**	**$26,785.72**
Balance at close of year	7,103.75	8,494.96	8,400.18	3,538.98
Grand total	**$33,212.16**	**$27,853.55**	**$30,084.21**	**$30,324.70**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPT	(149) Avon; population, 3,862	(151) Vernon; population, 3,841	(152) Saratoga; population, 3,814	(153) Red Hook; population, 3,808
REVENUE	**$12,469.30**	**$15,955.82**	**$22,407.41**	**$19,809.80**
General	**12,469.30**	**15,955.82**	**22,407.41**	**19,809.80**
General property taxes	7,011.18	9,333.87	16,105.49	14,500.12
Town purposes	*4,772.75*	*11,856.22*	*7,400.12*	
Highway purposes	*7,011.18*	*4,561.12*	*4,249.27*	*7,100.00*
District purposes				
Special property taxes	575.50	376.58	437.33	
Bank taxes	*342.78*	*161.50*	*309.45*	
Mortgage taxes	*232.72*	*215.08*	*127.88*	
Special assessments				
Interest			366.21	92.50
Licenses and permits	2,822.53	3,533.67	3,740.90	2,240.53
Fines and penalties	167.00		43.00	36.95
Gifts and grants	1,780.59	2,672.88	1,714.48	2,641.40
Departmental earnings	97.50	38.82		295.50
Cemeteries				
All others	15.00			2.80
NON-REVENUE	**$3,849.64**	**$4,906.52**	**$2,881.62**	**$3,650.59**
Municipal indebtedness	**150.00**			
Temporary loans	150.00			
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**1,285.00**	**1,210.00**	**331.44**	**1,780.05**
Trust and investment transactions	**2,414.64**	**3,696.52**	**2,550.18**	**1,870.54**
Total receipts	**$16,318.94**	**$20,862.34**	**$25,289.03**	**$23,460.39**
Balance on hand at beginning	4,550.29	1,184.90	3,954.20	1,185.14
Grand total	**$20,869.23**	**$22,047.24**	**$29,243.23**	**$24,645.53**

PAYMENTS	(149) Avon; population, 3,862	(151) Vernon; population, 3,841	(152) Saratoga; population, 3,814	(153) Red Hook; population, 3,808
COST OF GOVERNMENT	**$13,109.98**	**$11,419.12**	**$16,465.13**	**$11,212.62**
General	**13,109.98**	**11,099.12**	**15,180.13**	**11,179.42**
General government	2,473.43	2,343.71	4,297.99	2,702.90
Protection of persons and property	837.45	57.40	941.96	651.66
General	*837.45*	*57.40*	*941.96*	*651.66*
Special districts—fire				
Special districts—water				
Conservation of health	224.25	90.80	187.15	363.71
Sanitation and promotion of cleanliness (sewers)				
Highways	9,276.21	8,270.26	7,161.13	6,401.90
General	*9,276.21*	*8,270.26*	*7,161.13*	*6,401.90*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities		229.75	1,926.30	759.25
Soldiers' relief				50.00
Education	40.00	22.20	608.00	250.00
Cemeteries				
Public utilities—non-commercial				
All others	258.64	85.00	57.60	
Interest		**320.00**	**1,285.00**	**33.20**
On temporary loans				33.20
On bonds		320.00	1,285.00	
Permanent improvements	**1,613.36**	**457.85**	**634.45**	**5,836.13**
Municipal indebtedness		**2,000.00**	**5,284.63**	**2,000.00**
Temporary loans			1,284.63	2,000.00
Bonds		2,000.00	4,000.00	
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**1,285.00**	**1,210.00**	**260.00**	**1,725.55**
Trust and investm't transactions	**2,414.60**	**3,696.52**	**2,561.29**	**1,870.54**
Total payments	**$18,422.94**	**$18,783.49**	**$25,205.50**	**$22,644.84**
Balance at close of year	2,446.29	3,263.75	4,037.73	2,000.69
Grand total	**$20,869.23**	**$22,047.24**	**$29,243.23**	**$24,645.53**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(154) Rockland; population, 3,803	(155) Pelham; population, 3,782	(156) Williamstown; population, 3,762	(157) Verona; population, 3,752
REVENUE	**$29,989.30**	**$54,788.10**	**$24,466.68**	**$22,317.49**
General	**29,989.30**	**54,788.10**	**24,466.68**	**22,317.49**
General property taxes	24,029.47	46,603.96	18,817.99	14,394.80
Town purposes	*10,758.75*	.....	*5,414.43*	*5,694.80*
Highway purposes	*10,000.00*	.....	*8,110.00*	*8,700.00*
District purposes	*3,270.72*	.....	*5,393.56*	.....
Special property taxes	966.96	857.01	2,150.08	179.86
Bank taxes	*672.28*	.....	*1,234.15*	.....
Mortgage taxes	*294.68*	*857.01*	*915.93*	*179.86*
Special assessments	.....	.....	.....	.....
Interest	.....	4,357.13	53.81	.....
Licenses and permits	215.90	2,705.00	272.30	3,930.00
Fines and penalties	35.00	25.00	60.00	31.00
Gifts and grants	4,215.50	.....	2,500.00	3,600.00
Departmental earnings	15.63	240.00	2.00	128.71
Cemeteries	.....	.....	.....	.....
All others	510.84	.....	110.50	53.12
NON-REVENUE	**$4,108.18**	**$63,341.71**	**$3,705.05**	**$4,225.38**
Municipal indebtedness	**1,000.00**	.....	**400.00**	.....
Temporary loans	1,000.00	.....	400.00	.....
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	.....	.....	**1,137.91**	**160.69**
Trust and investment transactions	**3,108.18**	**63,341.71**	**2,567.14**	**4,064.69**
Total receipts	**$34,097.48**	**$118,129.81**	**$28,171.63**	**$26,542.87**
Balance on hand at beginning	2,037.41	10,314.52	649.88	836.66
Grand total	**$36,134.89**	**$128,444.33**	**$28,821.51**	**$27,379.53**

PAYMENTS	(154) Rockland; population, 3,803	(155) Pelham; population, 3,782	(156) Williamstown; population, 3,762	(157) Verona; population, 3,752
COST OF GOVERNMENT	**$25,436.10**	**$27,813.70**	**$21,901.38**	**$19,741.05**
General	24,520.03	24,223.04	21,901.38	19,741.05
General government	3,499.32	9,658.45	2,186.85	4,475.05
Protection of persons and property	1,732.21	9,645.88	3,635.40	648.67
General	*460.78*	*90.95*	*385.40*	*648.67*
Special districts—fire	*1,271.43*	*9,554.93*	*100.00*	.....
Special districts—water	.....	.....	*3,150.00*	.....
Conservation of health	1,156.12	.....	619.17	419.54
Sanitation and promotion of cleanliness (sewers)	.....	3,333.79	.....	.....
Highways	17,328.04	243.84	12,233.07	13,110.91
General	*15,292.37*	*243.84*	*9,999.38*	*13,110.91*
Special districts—lighting	*2,035.67*	.....	*2,233.69*	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	188.25	83.30	2,099.09	771.51
Soldiers' relief	.....	.....	.....	.....
Education	123.94	.....	92.00	90.25
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	492.15	1,257.78	1,035.80	225.12
Interest	**916.07**	**3,590.66**	.....	.....
On temporary loans	16.07	.....	.....	.....
On bonds	900.00	3,590.66	.....	.....
Permanent improvements	**528.00**	.....	**842.91**	**5,758.71**
Municipal indebtedness	**3,500.00**	**2,900.00**	.....	.....
Temporary loans	500.00	.....	.....	.....
Bonds	3,000.00	2,900.00	.....	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	**15.41**	**8.59**	**1,137.91**	**160.69**
Trust and investm't transactions	**3,369.94**	**85,965.02**	**2,577.50**	**4,064.69**
Total payments	**$32,849.45**	**$116,687.31**	**$26,459.70**	**$29,725.14**
Balance at close of year	3,285.44	11,757.02	2,361.81	*$2,345.61
Grand total	**$36,134.89**	**$128,444.33**	**$28,821.51**	**$27,379.53**

* Deficit.

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(158) Homer; population, 3,745	(159) Stony Point; population, 3,721	(160) Guilderland; population, 3,690	(161) Sullivan; population 3,683
REVENUE	**$12,614.71**	**$22,826.24**	**$17,326.01**	**$26,223.11**
General	**12,614.71**	**22,826.24**	**17,326.01**	**26,223.11**
General property taxes	10,691.73	17,840.67	11,743.26	20,276.06
Town purposes	*7,191.73*	*9,234.41*	*6,943.26*	*7,560.50*
Highway purposes	*3,500.00*	*5,450.00*	*4,800.00*	*12,216.00*
District purposes		*3,156.26*		*499.56*
Special property taxes	329.73	634.72	744.70	
Bank taxes	*285.62*		*122.32*	
Mortgage taxes	*44.11*	*634.72*	*622.38*	
Special assessments				
Interest				
Licenses and permits	56.25	2,046.70	2,174.05	126.00
Fines and penalties	37.00	25.00	5.00	45.00
Gifts and grants	1,500.00	2,275.00	2,380.00	5,430.13
Departmental earnings			182.00	
Cemeteries				
All others		4.15	97.00	345.92
NON-REVENUE	**$12,900.03**	**$7,745.36**	**$5,107.08**	**$5,765.71**
Municipal indebtedness	**9,429.27**	**4,530.97**	**2,500.00**	**882.63**
Temporary loans	429.27	4,530.97	500.00	882.63
Bonds—general	9,000.00		2,000.00	
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**165.42**	**1,060.69**	**210.00**	**1,600.00**
Trust and investment transactions	**3,305.34**	**2,153.70**	**2,397.08**	**3,283.08**
Total receipts	**$25,514.74**	**$30,571.60**	**$22,433.09**	**$31,988.82**
Balance on hand at beginning	2,476.38	1,465.65	2,557.08	2,690.96
Grand total	**$27,991.12**	**$32,037.25**	**$24,990.17**	**$34,679.78**

PAYMENTS	(158) Homer; population, 3,745	(159) Stony Point; population, 3,721	(160) Guilderland; population, 3,690	(161) Sullivan; population, 3,683
COST OF GOVERNMENT	**$11,022.88**	**$19,583.00**	**$14,384.98**	**$25,806.57**
General	**10,350.38**	**18,683.00**	**14,147.35**	**25,806.57**
General government	1,756.37	3,306.83	3,268.70	596.37
Protection of persons and property	109.55	1,885.27	346.90	596.37
General	*109.55*	*315.20*	*346.90*	
Special districts—fire		*1,570.07*		
Special districts—water				
Conservation of health	167.58	543.61	458.62	587.61
Sanitation and promotion of cleanliness (sewers)				
Highways	5,881.26	10,077.20	9,284.70	19,781.52
General	*5,881.26*	*8,482.68*	*9,284.70*	*19,781.52*
Special districts—lighting		*1,594.52*		
Special districts—sprinkling				
Special districts—sidewalks				
Charities	2,289.62	2,504.97	571.82	347.41
Soldiers' relief	146.00	50.00		165.00
Education		300.00	176.61	152.00
Cemeteries				
Public utilities—non-commercial				
All others		15.12	40.00	496.04
Interest	**672.50**	**900.00**	**237.63**	
On temporary loans	202.50		87.63	
On bonds	470.00	900.00	150.00	
Permanent improvements	**8,812.24**		**1,492.29**	**492.77**
Municipal indebtedness	**2,500.00**	**6,492.27**	**3,200.00**	
Temporary loans		4,492.27	2,200.00	
Bonds	2,500.00	2,000.00	1,000.00	
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**165.98**	**1,076.63**	**110.00**	**2,854.79**
Trust and investm't transactions	**3,204.64**	**2,153.70**	**2,397.08**	**3,285.00**
Total payments	**$25,705.74**	**$29,305.60**	**$21,584.35**	**$32,439.13**
Balance at close of year	2,285.38	2,731.65	3,405.82	2,240.65
Grand total	**$27,991.12**	**$32,037.25**	**$24,990.17**	**$34,679.78**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(162) Hamilton; population, 3,651	(164) Tuxedo; population, 3,636	(165) Phillipstown; population, 3,571	(166) Dix; population, 3,568
REVENUE	**$9,740.77**	**$17,893.89**	**$21,181.75**	**$20,338.61**
General	**9,740.77**	**17,893.89**	**21,181.75**	**20,338.61**
General property taxes	7,633.38	12,120.24	15,670.23	15,022.00
Town purposes	*3,723.11*	*4,953.24*	*5,645.23*	*6,372.00*
Highway purposes	*3,910.27*	*7,167.00*	*10,025.00*	*8,650.00*
District purposes				
Special property taxes	74.88	238.76	367.60	517.92
Bank taxes			*367.60*	*411.62*
Mortgage taxes	*74.88*	*238.76*		*106.30*
Special assessments				
Interest				
Licenses and permits	178.00	2,302.39	1,388.41	167.00
Fines and penalties	15.00	149.00	45.00	60.75
Gifts and grants	1,800.00	3,083.50	3,650.00	4,200.00
Departmental earnings	7.50		42.00	132.53
Cemeteries				
All others	32.01		18.51	238.41
NON-REVENUE	**$3,612.65**	**$2,674.12**	**$2,843.12**	**$4,509.40**
Municipal indebtedness		25.00		
Temporary loans		25.00		
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**29.56**	**326.62**		787.57
Trust and investment transactions	**3,583.09**	**2,322.50**	**2,843.12**	**3,721.83**
Total receipts	**$13,353.42**	**$20,568.01**	**$24,024.87**	**$24,848.01**
Balance on hand at beginning	368.34	6,660.58	3,153.85	4,954.14
Grand total	**$13,721.76**	**$27,228.59**	**$27,178.72**	**$29,802.15**

PAYMENTS	(162) Hamilton; population, 3,651	(164) Tuxedo; population, 3,636	(165) Phillipstown; population, 3,571	(166) Dix; population, 3,568
COST OF GOVERNMENT	**$12,646.37**	**$10,575.06**	**$19,798.08**	**$20,862.96**
General	**8,907.15**	**10,575.06**	**19,798.08**	**20,862.96**
General government	2,358.28	2,391.91	4,938.07	2,038.89
Protection of persons and property	139.66	569.45	690.95	54.27
General	*139.66*	*569.45*	*690.95*	*54.27*
Special districts—fire				
Special districts—water				
Conservation of health	171.18	1,124.85	333.21	75.00
Sanitation and promotion of cleanliners (sewers)				
Highways	5,543.29	6,266.60	12,727.45	13,999.92
General	*5,543.29*	*6,266.60*	*12,727.45*	*13,999.92*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	170.50	22.25	1,018.40	4,503.48
Soldiers' relief	307.44			
Education	24.80	200.00	90.00	18.00
Cemeteries				
Public utilities—non-commercial				
All others	192.00			173.40
Interest				
On temporary loans				
On bonds				
Permanent improvements		**9,663.51**		**1,070.49**
Municipal indebtedness				
Temporary loans				
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes	**17.81**	**262.05**	**350.03**	**693.07**
Transfers and refunds	**3,721.41**	**2,075.50**	**2,843.13**	**3,721.83**
Trust and investm't transactions				
Total payments	**$12,646.37**	**$22,576.12**	**$22,991.24**	**$26,348.35**
Balance at close of year	1,075.39	4,652.47	4,187.48	3,453.80
Grand total	**$13,721.76**	**$27,228.59**	**$27,178.72**	**$29,802.15**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(167) Dryden; population, 3,556	(168) Hector; population, 3,548	(169) Washington; population, 3,538	(171) Ellisburgh; population, 3,487
REVENUE	**$22,841.14**	**$26,406.04**	**$21,431.08**	**$25,204.26**
General	**22,841.14**	**26,406.04**	**21,431.08**	**25,204.26**
General property taxes	16,857.30	21,420.47	15,242.63	19,903.51
Town purposes	*5,481.50*	*12,770.47*	*7,302.63*	*11,219.43*
Highway purposes	*11,375.80*	*8,650.00*	*7,850.00*	*8,684.08*
District purposes				
Special property taxes	401.29	84.23		164.91
Bank taxes	*214.85*			
Mortgage taxes	*186.44*	*84.23*		*164.91*
Special assessments				
Interest				
Licenses and permits	253.00	275.40	1,835.71	462.98
Fines and penalties		5.00		
Gifts and grants	4,550.00	4,200.00	2,625.00	3,950.00
Departmental earnings	512.50	420.94	1,214.63	
Cemeteries				
All others	267.05		513.11	722.86
NON-REVENUE	**$6,404.46**	**$6,382.53**	**$11,277.28**	**$9,069.08**
Municipal indebtedness	**500.00**		**6,400.00**	**3,553.23**
Temporary loans	500.00		6,400.00	1,091.04
Bonds—general				2,462.19
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**1,924.51**	**693.07**	**1,042.87**	**309.92**
Trust and investment transactions	**4,879.95**	**5,689.46**	**3,834.41**	**5,205.92**
Total receipts	**$29,245.60**	**$32,788.57**	**$32,708.36**	**$34,273.34**
Balance on hand at beginning	236.69	3,095.64	3,297.69	1,502.40
Grand total	**$29,482.29**	**$35,884.21**	**$36,006.05**	**$35,775.74**

PAYMENTS	(167) Dryden; population, 3,556	(168) Hector; population, 3,548	(169) Washington; population, 3,538	(171) Ellisburgh; population, 3,487
COST OF GOVERNMENT	**$20,841.74**	**$19,868.91**	**$16,519.06**	**$19,078.60**
General	**20,841.74**	**19,779.91**	**16,463.12**	**18,571.60**
General government	2,165.72	1,968.02	2,698.43	2,075.91
Protection of persons and property	300.05	34.00	149.20	88.30
Genera	*300.05*	*34.00*	*149.20*	*88.30*
Special districts—fire				
Special districts—water				
Conservation of health				
Sanitation and promotion of cleanliness (sewers)	444.33	462.51	343.40	370.30
Highways	17,559.80	12,919.23	12,750.30	15,144.21
General	*17,559.80*	*12,919.23*	*12,750.30*	*15,144.21*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	258.00	4,152.85	335.31	492.97
Soldiers' relief	70.00	50.00		
Education	17.80	72.70	40.00	104.75
Cemeteries				
Public utilities—non-commercial				
All others	26.04	120.60	146.48	295.16
Interest		**89.00**	**55.94**	**507.00**
On temporary loans		89.00	55.94	47.00
On bonds				460.00
Permanent improvements	**1,796.22**	**2,503.50**	**7,661.80**	**3,524.89**
Municipal indebtedness		**4,200.00**	**2,336.00**	**6,700.00**
Temporary loans		4,200.00	2,336.00	4,700.00
Bonds				2,000.00
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**1,035.82**	**699.07**	**563.67**	**309.90**
Trust and investm't transactions	**4,892.93**	**5,851.95**	**3,834.41**	**5,120.37**
Total payments	**$28,566.71**	**$33,123.42**	**$30,914.94**	**$34,733.76**
Balance at close of year	915.58	2,760.78	5,091.11	1,041.98
Grand total	**$29,482.29**	**$35,884.21**	**$36,006.05**	**$35,775.74**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(172) Rhinebeck; population, 3,485	(174) Coxsackie; population, 3,453	(176) Canisteo; population, 3,394	(177) Amsterdam; population, 3,375
REVENUE	**$24,802.81**	**$12,280.14**	**$13,049.10**	**$20,916.23**
General	**24,802.81**	**12,280.14**	**13,049.10**	**20,916.23**
General property taxes	18,025.59	7,270.87	7,848.37	11,040.56
Town purposes	*4,928.51*	*1,570.87*	*2,517.30*	*4,225.56*
Highway purposes	*11,139.00*	*5,700.00*	*5,088.00*	*6,815.00*
District purposes	*1,958.08*	.....	*243.07*	.....
Special property taxes	.....	913.46	.....	30.32
Bank taxes	.....	*735.20*	.....	.....
Mortgage taxes	.....	*178.26*	.....	*30.32*
Special assessments	.....	.....	.....	.....
Interest	14.20	.....	.....	.....
Licenses and permits	1,760.30	1,933.21	228.00	922.00
Fines and penalties	7.00	.....	42.00	30.00
Gifts and grants	3,677.00	2,050.00	4,850.00	8,400.00
Departmental earnings	860.75	55.00	80.73	.....
Cemeteries	.....	.....	.....	.....
All others	457.97	57.60	.....	493.35
NON-REVENUE	**$26,374.09**	**$2,344.96**	**$10,293.56**	**$5,228.26**
Municipal indebtedness	**23,856.52**	.....	**6,399.00**	**2,450.00**
Temporary loans	.....	.....	6,300.00	1,250.00
Bonds—general	23,856.52	.....	.....	1,200.00
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**80.59**	**16.26**	**630.52**	**870.00**
Trust and investment transactions	**2,436.98**	**2,328.70**	**3,363.04**	**1,908.26**
Tota receipts	**$51,176.90**	**$14,625.10**	**$23,342.66**	**$26,144.49**
Balance on hand at beginning	4,112.45	5,920.34	491.28	4,132.08
Grand total	**$55,289.35**	**$20,545.44**	**$23,833.94**	**$30,276.57**

PAYMENTS	(172) Rhinebeck; population, 3,485	(174) Coxsackie; population, 3,453	(176) Canisteo; population, 3,394	(177) Amsterdam; population, 3,375
COST OF GOVERNMENT	**$26,254.01**	**$12,193.91**	**$12,289.18**	**$16,403.01**
General	**26,217.24**	**12,193.91**	**12,289.18**	**16,385.94**
General government	3,536.04	3,519.87	1,533.91	2,518.37
Protection of persons and property	1,211.70	65.76	333.25	247.87
General	*211.70*	*65.76*	*333.25*	*247.87*
Special districts—fire	*100.00*	.....	.....	.....
Special districts—water	*900.00*	.....	.....	.....
Conservation of health	37.35	148.66	243.07	87.90
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	19,973.82	7,265.26	7,949.10	11,868.72
General	*19,015.74*	*7,265.26*	*7,949.10*	*11,868.72*
Special districts—lighting	*958.08*	.....	.....	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	601.63	768.50	408.69	1,420.73
Soldiers' relief	330.00	345.50	.....	10.00
Education	8.25	13.80	5.80	114.43
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	518.45	66.56	1,815.36	117.92
Interest	36.77	.....	.....	17.07
On temporary loans	.....	.....	.....	17.07
On bonds	36.77	.....	.....	.....
Permanent improvements	**22,776.69**	**1,500.00**	**5,966.69**	**9,365.67**
Municipal indebtedness	**500.00**	.....	**625.00**	.....
Temporary loans	.....	.....	625.00	.....
Bonds	500.00	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	**735.20**	.....	.....
Transfers and refunds	**135.27**	**70.30**	**595.52**	**882.50**
Trust and investm't transactions	**2,435.58**	**2,328.70**	**3,235.55**	**1,908.26**
Total payments	**$52,101.55**	**$16,828.11**	**$22,711.94**	**$28,559.44**
Balance at close of year	3,187.80	3,717.33	1,122.00	1,717.13
Grand total	**$55,289.35**	**$20,545.44**	**$23,833.94**	**$30,276.57**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(178) Van Buren; population, 3,370	(179) Camden; population, 3,359	(180) Alleghany; population, 3,356	(181) Portland; population, 3,352
REVENUE	**$15,796.92**	**$14,971.66**	**$16,480.23**	**$14,933.06**
General	**15,796.92**	**14,971.66**	**16,480.23**	**14,933.06**
General property taxes	13,292.91	9,012.04	10,989.19	11,634.59
Town purposes	*6,443.18*	*4,312.04*	*4,514.19*	*4,579.19*
Highway purposes	*6,849.73*	*4,700.00*	*6,475.00*	*6,600.00*
District purposes				*455.40*
Special property taxes	157.09	268.67	455.47	1,000.20
Bank taxes		*156.89*	*245.68*	*150.76*
Mortgage taxes	*157.09*	*111.78*	*209.79*	*849.44*
Special assessments				
Interest				179.22
Licenses and permits	110.00	1,708.52	1,964.70	81.90
Fines and penalties	80.00	28.00	55.00	124.50
Gifts and grants	2,045.64	3,418.39	2,475.00	1,800.00
Departmental earnings	77.28	458.30	540.87	112.65
Cemeteries				
All others	34.00	77.74		
NON-REVENUE	**$4,994.38**	**$4,109.98**	**$3,103.97**	**$5,947.13**
Municipal indebtedness	**3,175.00**			**1,234.64**
Temporary loans	3,175.00			
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**8.12**		**265.55**	**1,881.59**
Trust and investment transactions	**1,811.26**	**4,109.98**	**2,838.42**	**2,830.90**
Total receipts	**$20,791.30**	**$19,081.64**	**$19,584.20**	**$20,880.19**
Balance on hand at beginning	1,027.06	1,192.87	1,747.60	2,798.75
Grand total	**$21,818.36**	**$20,274.51**	**$21,331.80**	**$23,678.94**

PAYMENTS	(178) Van Buren; population, 3,370	(179) Camden; population, 3,359	(180) Alleghany; population, 3,356	(181) Portland; population, 3,352
COST OF GOVERNMENT	**$11,532.29**	**$10,227.11**	**$14,720.60**	**$14,809.08**
General	**11,532.29**	**10,227.11**	**14,573.25**	**14,809.08**
General government	2,282.46	2,801.84	2,308.71	1,416.32
Protection of persons and property	215.90	455.69	154.25	258.49
General	*215.90*	*455.69*	*154.25*	*258.49*
Special districts—fire				
Special districts—water				
Conservation of health	347.25	225.88	324.18	273.69
Sanitation and promotion of cleanliness (sewers)				
Highways	5,994.64	5,562.26	10,949.29	11,268.05
General	*5,994.64*	*5,562.26*	*10,949.29*	*10,869.96*
Special districts—lighting				*398.09*
Special districts—sprinkling				
Special districts—sidewalks				
Charities	2,457.79	302.68	652.50	188.00
Soldiers' relief		250.00		
Education	34.00	541.36	17.56	1,068.40
Cemeteries		9.00		
Public utilities—non-commercial				
All others	200.25	58.40	166.76	336.13
Interest		**20.00**	**147.35**	
On temporary loans		20.00	147.35	
On bonds				
Permanent improvements	**5,591.42**	**3,288.76**	**2,197.50**	**2,939.85**
Municipal indebtedness			**500.00**	**1,362.45**
Temporary loans			500.00	1,362.45
Bonds				
Other indebtedness				
To Co Treasurer to reduce taxes				**150.00**
Transfers and refunds	**399.95**	**95.92**	**572.52**	**1,369.80**
Trust and investm't transactions	**1,811.27**	**4,134.50**	**2,843.63**	**2,946.54**
Total payments	**$19,334.93**	**$17,746.29**	**$20,834.25**	**$23,577.72**
Balance at close of year	2,483.43	2,528.22	497.55	101.22
Grand total	**$21,818.36**	**$20,274.51**	**$21,331.80**	**$23,678.94**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(182) Geneseo; population, 3,352	(183) Kinderhook; population 3,348	(184) Chatham; population, 3,346	(186) Lewiston, population, 3,276
REVENUE	**$20,140.16**	**$12,427.38**	**$22,063.39**	**$28,620.64**
General	**20,140.16**	**12,427.38**	**22,063.39**	**28,620.64**
General property taxes	14,713.25	7,378.38	15,510.38	22,692.41
Town purposes	*5,982.77*	*2,345.31*	*7,734.39*	*11,303.24*
Highway purposes	*8,730.48*	*4,500.00*	*7,600.00*	*6,150.00*
District purposes	.....	*533.07*	*175.99*	*5,239.17*
Special property taxes	1,115.89	1,514.60	1,230.80	153.04
Bank taxes	*1,017.26*	*1,409.34*	*636.42*	.....
Mortgage taxes	*98.63*	*105.26*	*594.38*	*153.04*
Special assessments	.....	.....	.....	.....
Interest	82.72	.....	100.00	31.36
Licenses and permits	1,407.70	2,052.40	2,208.74	2,503.84
Fines and penalties	183.00	82.00	.....	236.00
Gifts and grants	2,237.60	1,400.00	3,000.00	2,250.00
Departmental earnings	.....	.....	13.47	375.00
Cemeteries	.....	.....	.....	.....
All others	400.00	.....	.....	378.99
NON-REVENUE	**$5,460.09**	**$2,239.37**	**$2,200.05**	**$7,659.77**
Municipal indebtedness	**200.00**	.....	.....	**5,114.17**
Temporary loans	2,000.00	.....	.....	.....
Bonds—general	.....	.....	.....	5,000.00
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	114.17
Transfers and refunds	**1,550.00**	**141.15**	**172.29**	**600.00**
Trust and investment transactions	**1,910.09**	**2,098.22**	**2,027.76**	**1,945.60**
Total receipts	**$25,600.25**	**$14,666.75**	**$24,263.44**	**$36,280.41**
Balance on hand at beginning	8,325.23	3,768.09	875.17	1,324.98
Grand total	**$33,925.48**	**$18,434.84**	**$25,138.61**	**$37,605.39**

PAYMENTS	(182) Geneseo; population, 3,352	(183) Kinderhook; population, 3,348	(184) Chatham; population, 3,346	(186) Lewiston; population, 3,276
COST OF GOVERNMENT	**$16,504.32**	**$11,503.71**	**$16,201.48**	**$18,807.76**
General	**15,148.82**	**11,503.71**	**15,933.81**	**16,078.32**
General government	2,154.68	2,672.36	2,652.78	4,217.83
Protection of persons and property	485.70	939.47	584.60	5,816.61
General	*485.70*	*939.47*	*584.60*	*577.44*
Special districts—fire	.....	.....	.....	.....
Special districts—water	.....	.....	.....	*5,239.17*
Conservation of health	167.25	186.22	266.69	477.13
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	12,255.19	6,738.47	12,129.05	5,266.96
General	*12,255.19*	*6,205.40*	*11,937.33*	*5,266.96*
Special districts—lighting	.....	*533.07*	*191.72*	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	.....	513.55	107.74	137.50
Soldiers' relief	50.00	12.00	50.00	25.00
Education	36.00	104.44	111.35	137.29
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	.....	337.20	31.60	.....
Interest	**1,355.50**	.....	**267.67**	**2,729.38**
On temporary loans	30.00	.....	121.41	141.88
On bonds	1,325.50	.....	146.26	2,587.50
Permanent improvements	**169.50**	.....	.....	**4,782.64**
Municipal indebtedness	**4,000.00**	.....	**3,800.00**	**8,250.00**
Temporary loans	2,000.00	.....	2,800.00	2,250.00
Bonds	2,000.00	.....	1,000.00	6,000.00
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	**1,950.00**	**33.25**	**169.13**	**740.00**
Trust and investm't transactions	**1,455.10**	**2,056.84**	**1,904.56**	**1,945.60**
Total payments	**$24,078.92**	**$13,593.80**	**$22,075.17**	**$34,525.94**
Balance at close of year	9,846.56	4,841.04	3,063.44	3,079.45
Grand total	**$33,925.48**	**$18,434.84**	**$25,138.61**	**$37,605.39**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(187) Parma; population, 3,268	(189) Wolcott; population, 3,261	(190) Boonville; population, 3,260	(191) Colchester; population, 3,250
REVENUE	**$20,498.21**	**$16,981.76**	**$16,598.58**	**$21,197.94**
General	20,498.21	16,981.76	16,598.58	21,197.94
General property taxes	16,180.22	13,903.18	7,520.01	15,376.29
Town purposes	*5,980.32*	*6,828.18*	*3,215.25*	*6,376.29*
Highway purposes	*10,200.00*	*7,075.00*	*4,304.76*	*8,700.00*
District purposes				*300.00*
Special property taxes	579.75	533.17	333.85	432.70
Bank taxes	*273.48*	*372.23*	*215.77*	*304.97*
Mortgage taxes	*306.27*	*160.94*	*118.08*	*127.73*
Special assessments				
Interest			109.47	
Licenses and permits	219.25	206.00	3,559.72	241.20
Fines and penalties	20.00		41.90	90.00
Gifts and grants	3,136.65	2,300.00	5,020.63	4,675.00
Departmental earnings	362.23	39.41		382.75
Cemeteries				
All others	.11		13.00	
NON-REVENUE	**$4,477.87**	**$4,808.25**	**$8,638.60**	**$6,039.77**
Municipal indebtedness			2,000.00	650.00
Temporary loans			2,000.00	650.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**2,009.35**	**576.20**	**1,600.00**	**6.94**
Trust and investment transactions	**2,468.52**	**4,232.05**	**5,038.60**	**5,382.83**
Total receipts	**$24,976.08**	**$21,790.01**	**$25,237.18**	**$27,237.71**
Balance on hand at beginning	907.02	2,217.12	1,759.11	201.31
Grand total	**$25,883.10**	**$24,007.13**	**$26,996.29**	**$27,439.02**

PAYMENTS	(187) Parma; population, 3,268	(189) Wolcott; population, 3,261	(190) Boonville; population, 3,260	(191) Colchester; population, 3,250
COST OF GOVERNMENT	**$11,673.51**	**$10,966.53**	**$10,158.85**	**$16,142.38**
General	**11,673.51**	**10,966.53**	**10,158.85**	**16,044.34**
General government	2,119.75	2,845.97	2,575.25	1,589.85
Protection of persons and property	90.25	73.15	330.95	669.61
General	*90.25*	*73.15*	*330.95*	*369.61*
Special districts—fire				*300.00*
Special districts—water				
Conservation of health	245.25	298.74	153.35	513.25
Sanitation and promotion of cleanliness (sewers)				
Highways	7,013.55	5,017.96	6,437.85	12,093.83
General	*7,013.55*	*5,017.96*	*6,437.85*	*12,093.83*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	2,061.61	2,415.21	390.35	698.54
Soldiers' relief				
Education	103.10	59.60	64.00	142.90
Cemeteries			12.00	20.00
Public utilities—non-commercial				
All others	40.00	255.90	195.10	316.36
Interest				**98.04**
On temporary loans				18.34
On bonds				79.70
Permanent improvements	**8,730.70**	**4,577.62**	**6,027.82**	**3,010.37**
Municipal indebtedness			**2,000.00**	**2,402.40**
Temporary loans			2,000.00	802.40
Bonds				1,600.00
Other indebtedness				
To Co. Treasurer to reduce taxes	**306.27**		**26.68**	
Transfers and refunds	**2,009.35**	**576.20**	**1,600.00**	
Trust and investment transactions	**2,858.70**	**4,240.62**	**5,029.41**	**5,513.75**
Total payments	**$25,578.53**	**$20,360.97**	**$24,842.76**	**$27,068.90**
Balance at close of year	304.57	3,646.16	2,153.53	370.12
Grand total	**$25,883.10**	**$24,007.13**	**$26,996.29**	**$27,439.02**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(192) Moreau; population, 3,240	(193) Wilson; population, 3,216	(194) Fishkill; population, 3,214	(195) Chazy; population, 3,187
REVENUE	**$26,990.42**	**$21,451.91**	**$14,605.59**	**$15,146.13**
General	**26,990.42**	**21,451.91**	**14,605.59**	**15,146.13**
General property taxes	20,984.92	18,564.88	10,315.93	11,616.84
Town purposes	*8,310.74*	*7,864.88*	*6,755.93*	*7,867.04*
Highway purposes	*12,674.18*	*10,700.00*	*3,600.00*	*3,749.80*
District purposes			*960.00*	
Special property taxes	319.63	346.85		150.99
Bank taxes	*149.93*	*87.17*		
Mortgage taxes	*169.70*	*259.68*		*150.99*
Special assessments				
Interest	113.00			
Licenses and permits	1,116.90	169.50	1,842.41	1,339.00
Fines and penalties			16.00	10.00
Gifts and grants	4,349.48	2,319.27	1,550.00	2,029.30
Departmental earnings	8.00	51.41		
Cemeteries				
All others	98.49		881.25	
NON-REVENUE	**$3,709.08**	**$2,779.16**	**$1,193.97**	**$8,324.06**
Municipa indebtedness	**1,050.00**			**3,922.00**
Temporary loans	1,050.00			3,922.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**63.84**		**20.60**	**177.06**
Trust and investment transactions	**2,595.24**	**2,779.16**	**1,173.37**	**4,225.00**
Total receipts	**$30,699.50**	**$24,231.07**	**$15,799.56**	**$23,470.19**
Balance on hand at beginning	1,675.27	1,411.84	1,652.79	23.98
Grand total	**$32,374.77**	**$25,642.91**	**$17,452.35**	**$23,494.17**

PAYMENTS	(192) Moreau; population, 3,240	(193) Wilson; population, 3,216	(194) Fishkill; population, 3,214	(195) Chazy; population, 3,187
COST OF GOVERNMENT	**$21,113.75**	**$12,055.64**	**$12,412.80**	**$11,254.70**
General	**15,918.57**	**10,340.64**	**12,237.80**	**10,853.75**
General government	4,672.26	1,765.40	2,652.10	1,562.72
Protection of persons and property	730.57	155.50	897.40	8.30
General	*730.57*	*155.50*	*897.40*	*8.30*
Special districts—fire				
Special districts—water				
Conservation of health	161.80	373.19	934.17	350.55
Sanitation and promotion of cleanliness (sewers)				
Highways	7,077.88	7,132.05	7,027.26	7,665.29
General	*7,077.88*	*7,026.38*	*6,307.26*	*7,665.29*
Special districts—lighting		*105.67*	*720.00*	
Special districts—sprinkling				
Special districts—sidewalks				
Charities	2,785.06	440.30	663.11	1,214.39
Soldiers' relief	350.00	91.80		
Education	91.00	43.00	63.76	50.00
Cemeteries				
Public utilities—non-commercial				
All others	50.00	339.40		2.50
Interest	**5,195.18**	**1,715.00**	**175.00**	**400.95**
On temporary loans				145.95
On bonds	5,195.18	1,715.00	175.00	255.00
Permanent improvements	**1,751.58**	**6,032.98**		**4,184.92**
Municipal indebtedness	**5,000.00**	**835.29**	**1,000.00**	**3,280.00**
Temporary loans				2,280.00
Bonds	5,000.00	835.29	1,000.00	1,000.00
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds		**41.00**	**27.34**	**176.88**
Trust and investm't transactions	**2,595.24**	**2,770.86**	**1,173.37**	**4,225.00**
Total payments	**$30,500.57**	**$21,735.77**	**$14,613.51**	**$23,121.50**
Balance at close of year	1,874.20	3,907.14	2,838.84	372.67
Grand total	**$32,374.77**	**$25,642.91**	**$17,452.35**	**$23,494.17**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(197) Franklinville; population, 3,174	(198) South East; population, 3,162	(199) Schroeppel; population, 3,149	(200) Mexico; population, 3,149
REVENUE	**$12,675.05**	**$25,578.70**	**$17,847.89**	**$18,420.99**
General	**12,675.05**	**25,578.70**	**17,847.89**	**18,420.99**
General property taxes	9,327.39	18,605.24	13,058.50	9,284.88
Town purposes	*4,034.39*	*6,657.24*	*7,568.35*	*3,634.69*
Highway purposes	*5,293.00*	*11,948.00*	*4,890.15*	*5,650.19*
District purposes			*600.00*	
Special property taxes	706.12	612.63	407.73	274.74
Bank taxes	*544.41*	*612.63*	*181.50*	*208.54*
Mortgage taxes	*161.71*		*226.23*	*66.20*
Special assessments				
Interest				
Licenses and permits	55.80	1,646.96	342.25	1,822.33
Fines and penalties		23.00	37.50	80.00
Gifts and grants	2,025.00	3,500.00	3,893.51	6,959.04
Departmental earnings	502.10	1,131.50	97.60	
Cemeteries				
All others	58.64	59.37	10.80	
NON-REVENUE	**$4,467.47**	**$3,915.14**	**$3,483.49**	**$4,238.37**
Municipal indebtedness		**1,500.00**		**18.96**
Temporary loans		1,500.00		18.96
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**1,260.00**	**310.00**	**300.00**	**79.00**
Trust and investment transactions	**3,207.47**	**2,105.14**	**3,183.49**	**4,140.41**
Total receipts	**$17,142.52**	**$29,493.84**	**$21,331.38**	**$22,659.36**
Balance on hand at beginning	4,254.26	8,646.07	2,255.50	3,948.68
Grand total	**$21,396.78**	**$38,139.91**	**$23,586.88**	**$26,608.04**

PAYMENTS	(197) Franklinville; population, 3,174	(198) South East; population, 3,162	(199) Schroeppel; population, 3,149	(200) Mexico; population, 3,149
COST OF GOVERNMENT	**$11,144.55**	**$19,049.13**	**$7,891.56**	**$11,963.98**
General	**11,097.05**	**19,027.38**	**7,891.56**	**11,963.98**
General government	2,222.56	4,193.56	1,525.22	2,020.33
Protection of persons and property	47.42	166.43	120.05	513.55
General	*47.42*	*166.43*	*120.05*	*513.55*
Special districts—fire				
Special districts—water				
Conservation of health	147.05	276.15	182.15	240.87
Sanitation and promotion of cleanliness (sewers)				
Highways	6,315.80	12,907.58	5,423.87	7,766.41
General	*6,315.80*	*12,907.58*	*5,341.12*	*7,766.41*
Special districts—lighting			*82.75*	
Special districts—sprinkling				
Special districts—sidewalks				
Charities	1,594.30	325.21	495.97	1,152.00
Soldiers' relief			41.90	
Education	656.45	750.00	43.30	33.46
Cemeteries				
Public utilities—non-commercial				
All others	113.47	408.45	59.10	237.36
Interest	**47.50**	**21.75**	**1,649.67**	
On temporary loans		21.75	2.17	
On bonds	47.50		1,647.50	
Permanent improvements	**50.00**	**3,711.47**	**3,030.34**	**5,048.36**
Municipal indebtedness		**1,500.00**	**3,050.00**	
Temporary loans		1,500.00	50.00	
Bonds			3,000.00	
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**1,257.76**	**310.00**	**405.68**	**19.00**
Trust and investm't transactions	**3,127.16**	**2,105.14**	**3,188.95**	**4,121.69**
Total payments	**$15,579.47**	**$26,675.74**	**$19,216.20**	**$21,153.03**
Balance at close of year	5,817.31	11,464.17	4,370.68	5,455.01
Grand total	**$21,396.78**	**$38,139.91**	**$23,586.88**	**$26,608.04**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(201) Hyde Park; population, 3,144	(202) Lisbon; population, 3,120	(203) Ghent; population, 3,118	(204) Saranac; population, 3,114
REVENUE	**$28,645.48**	**$22,143.82**	**$13,950.22**	**$16,385.71**
General	**28,645.48**	**22,143.82**	**13,950.22**	**16,385.71**
General property taxes	21,111.55	16,578.99	9,674.99	11,168.67
Town purposes	*5,029.44*	*3,473.70*	*2,535.19*	*5,343.67*
Highway purposes	*10,437.00*	*12,810.25*	*6,625.00*	*5,825.00*
District purposes	*5,645.11*	*295.04*	*514.80*	.....
Special property taxes	.....	177.48	32.88	71.84
Bank taxes	.....	.....	.....	.....
Mortgage taxes	.....	*177.48*	*32.88*	*71.84*
Special assessments	.....	.....	.....	.....
Interest	.....	15.10	.....	.....
Licenses and permits	3,097.06	330.30	1,961.75	1,853.67
Fines and penalties	.....	30.00	.....	130.00
Gifts and grants	3,843.50	4,675.00	2,250.00	3,060.00
Departmental earnings	593.37	336.95	30.60	.....
Cemeteries	.....	.....	.....	.....
All others	.....	.....	.....	101.53
NON-REVENUE	**$2,442.38**	**$5,975.32**	**$2,839.87**	**$8,031.97**
Municipal indebtedness	.....	.....	.....	**4,040.00**
Temporary loans	.....	.....	.....	4,040.00
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**1,000.00**	**880.30**	.....	**85.73**
Trust and investment transactions	**1,442.38**	**5,095.02**	**2,839.87**	**3,906.24**
Total receipts	**$31,087.86**	**$28,119.14**	**$16,790.09**	**$24,417.68**
Balance on hand at beginning	1,446.42	1,990.44	2,836.79	408.68
Grand total	**$32,534.28**	**$30,109.58**	**$19,626.88**	**$24,826.36**

PAYMENTS	(201) Hyde Park; population, 3,144	(202) Lisbon; population 3,120	(203) Ghent; population 3,118	(204) Saranac; population 3,114
COST OF GOVERNMENT	**$27,181.80**	**$21,460.49**	**$14,063.40**	**$16,467.59**
General	**27,181.80**	**21,460.49**	**14,063.40**	**16,342.09**
General government	2,304.41	2,254.40	2,335.22	2,406.10
Protection of persons and property	4,188.40	248.15	124.14	323.90
General	*221.05*	*248.15*	*124.14*	*323.90*
Special districts—fire	*3,967.35*	.....	.....	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	460.67	392.61	178.56	318.95
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	19,668.26	18,384.08	10,811.23	11,520.34
General	*17,990.50*	*18,060.08*	*10,296.43*	*11,520.34*
Special districts—lighting	*1,677.76*	*324.00*	*514.80*	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	372.42	82.00	264.25	1,553.44
Soldiers' relief	.....	13.00	40.00	.....
Education	187.64	73.25	60.00	219.36
Cemeteries	.....	13.00	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	.....	.....	250.00	.....
Interest	.....	.....	.....	**125.50**
On temporary loans	.....	.....	.....	125.50
On bonds	.....	.....	.....	.....
Permanent improvements	.....	**825.10**	.....	**2,162.91**
Municipal indebtedness	.....	.....	.....	**1,400.00**
Temporary loans	.....	.....	.....	1,400.00
Bonds	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	**70.96**
Transfers and refunds	**1,004.18**	**880.30**	.....	**3,906.24**
Trust and investm't transactions	**1,386.70**	**5,251.88**	**2,839.87**	
Total payments	**$29,572.68**	**$28,417.77**	**$16,903.27**	**$24,007.70**
Balance at close of year	2,961.60	1,691.81	2,723.61	818.66
Grand total	**$32,534.28**	**$30,109.58**	**$19,626.88**	**$24,826.36**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(205) Mamakating; population, 3,104	(206) Cohocton; population, 3,103	(207) Wayland; population, 3,099	(209) Oswego; population, 3,090
REVENUE	**$20,454.32**	**$18,822.63**	**$11,685.84**	**$12,885.67**
General	20,454.32	18,822.63	11,685.84	12,885.67
General property taxes	14,496.07	12,327.58	8,260.68	9,758.28
Town purposes	*7,396.07*	*3,786.48*	*2,760.68*	*6,608.28*
Highway purposes	*7,100.00*	*7,200.00*	*5,500.00*	*3,150.00*
District purposes		*1,341.10*		
Special property taxes	183.61			69.03
Bank taxes				
Mortgage taxes	*183.61*			*69.03*
Special assessments				
Interest		8.00		465.90
Licenses and permits	1,888.50	182.00	115.00	469.76
Fines and penalties			10.00	
Gifts and grants	3,500.00	6,280.68	3,226.33	1,000.00
Departmental earnings	89.50	4.50	73.83	1,117.74
Cemeteries				
All others	296.64	19.87		4.96
NON-REVENUE	**$6,858.81**	**$3,830.19**	**$2,587.15**	**$3,109.01**
Municipal indebtedness	**2,482.00**			
Temporary loans	2,482.00			
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**1,016.17**	**300.00**	**76.45**	**1,202.13**
Trust and investment transactions	**3,360.64**	**3,530.19**	**2,510.70**	**1,906.88**
Total receipts	**$27,313.13**	**$22,652.82**	**$14,272.99**	**$15,994.68**
Balance on hand at beginning	1,342.35	1,547.08	3,951.15	14,592.82
Grand total	**$28,655.48**	**$24,199.90**	**$18,224.14**	**$30,587.50**

PAYMENTS	(205) Mamakating; population, 3,104	(206) Cohocton; population, 3,103	(207) Wayland; population, 3,099	(209) Oswego; population, 3,090
COST OF GOVERNMENT	**$17,643.51**	**$12,259.53**	**$10,795.52**	**$6,757.28**
General	17,286.59	12,259.53	10,795.52	6,496.28
General government	2,575.15	1,543.14	1,981.86	2,117.25
Protection of persons and property	58.20	208.66	137.00	27.00
General	*58.20*	*208.66*	*137.00*	*27.00*
Special districts—fire				
Special districts—water				
Conservation of health	256.24	327.19	508.60	274.00
Sanitation and promotion of cleanliness (sewers)				
Highways	12,952.05	9,787.51	7,493.32	3,802.47
General	*12,952.05*	*8,552.61*	*7,453.32*	*3,802.47*
Special districts—lighting		*1,234.90*	*40.00*	
Special districts—sprinkling				
Special districts—sidewalks				
Charities	1,101.64	108.06	295.28	73.75
Soldiers' relief		90.00	65.88	155.00
Education	134.81	95.95	29.50	34.80
Cemeteries		25.00		
Public utilities—non-commercial				
All others	208.50	74.02	284.08	12.00
Interest	**356.92**			**261.00**
On temporary loans				
On bonds	356.92			261.00
Permanent improvements	**2,713.72**	**4,869.64**		**9,750.86**
Municipal indebtedness	**2,500.00**			**2,700.00**
Temporary loans				
Bonds	2,500.00			2,700.00
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**845.02**	**300.00**	**138.69**	**1,170.63**
Trust and investm't transactions	**3,360.64**	**3,503.08**	**2,510.70**	**1,811.92**
Total payments	**$27,062.89**	**$20,932.25**	**$13,444.91**	**$22,190.69**
Balance at close of year	1,592.59	3,267.65	4,779.23	8,396.81
Grand total	$28,655.48	$24,199.90	$18,224.14	$30,587.50

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(210) Clarence; population, 3,082	(211) Oxford; population, 3,073	(212) Harmony; population, 3,072	(214) Elbridge; population, 3,039
REVENUE	**$24,843.59**	**$12,470.84**	**$23,018.52**	**$18,369.02**
General	**24,843.59**	**12,470.84**	**23,018.52**	**18,369.02**
General property taxes	8,150.01	9,117.06	18,790.56	12,454.30
Town purposes	*2,300.00*	*3,941.01*	*8,455.56*	*6,924.66*
Highway purposes	*5,850.01*	*5,176.05*	*10,335.00*	*5,529.64*
District purposes				
Special property taxes	156.97		322.75	121.63
Bank taxes				
Mortgage taxes	*156.97*		*322.75*	*121.63*
Special assessments				
Interest			148.62	
Licenses and permits	12,506.00	261.90	132.75	3,530.60
Fines and penalties	5.00	58.50	43.00	20.00
Gifts and grants	2,467.22	2,599.38	3,300.00	1,764.82
Departmental earnings	1,538.39	434.00		267.29
Cemeteries				
All others	20.00			210.38
NON-REVENUE	**$7,546.72**	**$3,768.48**	**$4,737.04**	**$7,090.67**
Municipal indebtedness	**3,000.00**		**1,210.74**	**2,950.00**
Temporary loans	3,000.00		1,210.74	2,950.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**1,781.04**	**67.52**	**67.48**	**413.25**
Trust and investment transactions	**2,765.68**	**3,700.96**	**3,458.82**	**3,727.42**
Total receipts	**$32,390.31**	**$16,239.32**	**$27,755.56**	**$25,459.69**
Balance on hand at beginning	1,019.70	5,157.77	587.61	902.93
Grand total	**$33,410.01**	**$21,397.09**	**$28,343.17**	**$26,362.62**

PAYMENTS	(210) Clarence; population, 3,082	(211) Oxford; population, 3,073	(212) Harmony; population, 3,072	(214) Elbridge; population, 3,039
COST OF GOVERNMENT	**$12,598.55**	**$10,453.51**	**$16,905.44**	**$12,857.40**
General	**12,598.55**	**10,453.51**	**16,777.23**	**12,857.40**
General government	1,957.02	2,287.09	2,723.92	2,368.43
Protection of persons and property	56.87	387.27	226.15	181.61
General	*56.87*	*387.27*	*126.15*	*181.61*
Special districts—fire			*100.00*	
Special districts—water				
Conservation of health	252.25	185.71	365.89	263.25
Sanitation and promotion of cleanliness (sewers)				
Highways	9,996.94	6,525.20	11,893.37	5,426.87
General	*9,996.94*	*6,525.20*	*11,893.37*	*5,426.87*
Specia districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	222.17	885.50	968.61	4,317.24
Soldiers' relief			211.75	
Education	68.30	60.00	15.60	45.00
Cemeteries				
Public utilities—non-commercial		74.07		
All others	45.00	48.67	371.94	255.00
Interest				
On temporary loans			128.21	
On bonds			128.21	
Permanent improvements	**13,803.60**		**3,031.71**	**7,436.74**
Municipal indebtedness			**3,650.00**	
Temporary loans			3,650.00	
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**2,048.53**	**73.66**	**13.94**	**1,340.25**
Trust and investm't transactions	**2,765.68**	**3,700.96**	**3,467.90**	**3,727.42**
Total payments	**$31,216.36**	**$14,227.53**	**$27,068.99**	**$25,361.81**
Balance at close of year	2,193.65	7,169.56	1,274.18	1,000.81
Grand total	**$33,410.01**	**$21,397.09**	**$28,343.17**	**$26,362.62**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(215) Camillus; population, 3,031	(216) Paris; population, 3,018	(217) Brunswick; population, 3,010	(218) East Hamburgh; population, 3,004
REVENUE	**$12,656.97**	**$15,630.37**	**$14,194.61**	**$30,398.40**
General	**12,656.97**	**15,630.37**	**14,194.61**	**30,398.40**
General property taxes	5,966.76	8,242.27	7,750.81	15,172.42
Town purposes	*412.00*	*3,442.27*	*3,800.81*	*2,942.17*
Highway purposes	*5,554.76*	*3,700.00*	*3,950.00*	*10,032.00*
District purposes		*1,100.00*		*2,198.25*
Special property taxes	317.27	101.75	398.94	274.48
Bank taxes				
Mortgage taxes	*317.27*	*101.75*	*398.94*	*274.48*
Special assessments				
Interest		164.82	19.06	
Licenses and permits	3,266.36	3,544.72	3,360.84	11,385.50
Fines and penalties	93.00	155.00		50.00
Gifts and grants	2,727.38	3,421.81	1,500.00	3,516.00
Departmental earnings	286.20		1,109.08	
Cemeteries				
All others			55.88	
NON-REVENUE	**$3,794.74**	**$2,665.36**	**$2,057.81**	**$6,871.35**
Municipal indebtedness				**3,708.00**
Temporary loans				3,708.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**996.00**	**11.00**	**257.40**	**682.95**
Trust and investment transactions	**2,798.74**	**2,654.36**	**1,800.41**	**2,480.40**
Total receipts	**$16,451.71**	**$18,295.73**	**$16,252.42**	**$37,269.75**
Balance on hand at beginning	8,505.03	3,098.53	583.58	3,279.37
Grand total	**$24,956.74**	**$21,394.26**	**$16,836.00**	**$40,549.12**

PAYMENTS	(215) Camillus; population, 3,031	(216) Paris; population, 3,018	(217) Brunswick; population, 3,010	(218) East Hamburgh; population, 3,004
COST OF GOVERNMENT	**$11,309.62**	**$13,567.98**	**$9,608.56**	**$31,874.82**
General	**11,309.62**	**13,567.98**	**9,563.56**	**31,874.82**
General government	2,756.50	3,856.56	1,833.26	1,874.35
Protection of persons and property	182.87	249.04	3.50	2,232.50
General	**182.87**	**174.04**	**3.50**	**34.25**
Special districts—fire		**75.00**		**2,198.25**
Special districts—water				
Conservation of health	440.68	533.47	364.29	716.86
Sanitation and promotion of cleanliness (sewers)				
Highways	6,186.59	8,445.25	7,143.40	26,971.76
General	*6,186.59*	*7,455.25*	*7,143.40*	*26,971.76*
Special districts—lighting		*990.00*		
Special districts—sprinkling				
Special districts—sidewalks				
Charities	1,327.89	300.84	172.11	3.35
Soldiers' relief				25.00
Education	105.76		42.00	48.00
Cemeteries				
Public utilities—non-commercial				
All others	309.33	182.82	5.00	
Interest			**45.00**	
On temporary loans			45.00	
On bonds				
Permanent improvements	**2,830.86**		**252.55**	
Municipal indebtedness			**1,000.00**	
Temporary loans			1,000.00	
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**998.64**	**11.47**	**257.40**	**682.95**
Trust and investm't transactions	**2,796.07**	**2,654.36**	**1,800.41**	**2,480.40**
Total payments	**$17,935.19**	**$16,233.81**	**$12,918.92**	**$35,038.17**
Balance at close of year	7,021.55	5,160.45	3,917.08	5,510.95
Grand total	**$24,956.74**	**$21,394.26**	**$16,836.00**	**$40,549.12**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(219) Seneca; population, 3,001	(220) Livonia; population, 2,999	(223) Croghan; population, 2,972	(224) Penfield; population, 2,967
REVENUE	**$15,813.14**	**$19,266.25**	**$20,982.34**	**$17,077.72**
General	**15,813.14**	**19,266.25**	**20,982.34**	**17,077.72**
General property taxes	12,610.94	16,638.25	14,976.43	13,028.64
Town purposes	*3,000.00*	*3,838.25*	*7,883.73*	*5,628.85*
Highway purposes	*8,000.00*	*12,800.00*	*7,092.70*	*4,150.00*
District purposes	*1,610.94*	.....	.....	*3,249.79*
Special property taxes	.....	212.35	.....	293.50
Bank taxes	.....	.....	.....	.....
Mortgage taxes	.....	*212.35*	.....	*293.50*
Special assessments	.....	.....	.....	.....
Interest	.....	.....	.....	224.24
Licenses and permits	238.00	204.75	1,584.35	1,627.52
Fines and penalties	49.00	.....	50.00	40.00
Gifts and grants	2,650.00	2,175.00	4,200.00	1,500.00
Departmental earnings	265.20	.....	.....	35.00
Cemeteries	.....	.....	.....	.....
All others	.....	36.20	171.56	328.82
NON-REVENUE	**$2,059.08**	**$6,289.46**	**$4,918.43**	**$2,690.65**
Municipal indebtedness	.....	**3,400.00**	**1,000.00**	**409.31**
Temporary loans	.....	3,400.00	1,000.00	409.31
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**657.22**	.....	**725.05**	**575.00**
Trust and investment transactions	**1,401.86**	**2,889.46**	**3,193.38**	**1,706.34**
Total receipts	**$17,872.22**	**$25,556.01**	**$25,900.77**	**$19,768.37**
Balance on hand at beginning	5,443.47	326.41	1,707.06	4,279.34
Grand total	**$23,315.69**	**$25,882.42**	**$27,607.83**	**$24,047.71**

PAYMENTS	(219) Seneca; population, 3,001	(220) Livonia; population, 2,999	(223) Croghan; population, 2,972	(224) Penfield; population, 2,967
COST OF GOVERNMENT	**$16,201.12**	**$15,747.54**	**$13,461.66**	**$12,326.64**
General	**16,201.12**	**15,727.54**	**13,267.21**	**11,788.14**
General government	1,220.31	1,786.34	2,623.77	3,389.57
Protection of persons and property	443.85	337.00	107.90	1,173.53
General	*68.85*	*337.00*	*107.90*	*87.55*
Special districts—fire	*375.00*	.....	.....	.....
Special districts—water	.....	.....	.....	*1,085.98*
Conservation of health	400.12	272.11	453.19	465.22
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	14,004.32	12,888.25	9,048.64	4,873.84
General	*12,812.05*	*12,888.25*	*9,048.64*	*4,470.53*
Special districts—lighting	*1,192.27*	.....	.....	*403.31*
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	.....	11.00	890.96	1,567.14
Soldiers' relief	.....	50.00	.....	.....
Education	22.52	103.32	117.75	70.00
Cemeteries	.....	.....	25.00	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	110.00	279.52	.....	248.84
Interest	.....	**20.00**	**194.45**	**533.50**
On temporary loans	.....	.....	44.45	90.00
On bonds	.....	20.00	150.00	448.50
Permanent improvements	**1,147.98**	**820.65**	**3,289.58**	**2,436.16**
Municipal indebtedness	.....	**100.00**	**3,000.00**	**866.66**
Temporary loans	.....	.....	2,000.00	.....
Bonds	.....	100.00	1,000.00	866.66
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	**663.62**	.....	**725.05**	**575.00**
Trust and investm't transactions	**1,401.86**	**2,889.24**	**3,206.76**	**1,725.62**
Total payments	**$19,414.58**	**$19,557.43**	**$23,683.05**	**$17,930.08**
Balance at close of year	3,901.11	6,324.99	3,924.78	6,117.63
Grand total	**$23,315.69**	**$25,882.42**	**$27,607.83**	**$24,047.71**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(225) Ellenburgh; population, 2,965	(226) Greene; population, 2,959	(227) Hunter; population, 2,944	(228) Ontario; population, 2,934
REVENUE	**$14,977.46**	**$15,916.82**	**$31,922.97**	**$20,129.50**
General	**14,977.46**	**15,916.82**	**31,922.97**	**20,129.50**
General property taxes	11,951.38	8,567.34	28,971.53	14,218.23
Town purposes	*8,001.38*	*533.40*	*24,681.53*	*5,589.07*
Highway purposes	*3,950.00*	*8,033.94*	*3,800.00*	*7,425.00*
District purposes			490.00	1,204.16
Special property taxes	80.18		160.96	456.92
Bank taxes				*256.23*
Mortgage taxes	*80.18*		*160.96*	*200.69*
Special assessments				
Interest				
Licenses and permits	86.80	291.60	1,324.93	3,471.30
Fines and penalties	60.10	10.00		75.00
Gifts and grants	2,775.00	3,520.00	1,450.00	1,881.05
Departmental earnings	24.00	3,522.00		27.00
Cemeteries				
All others		5.88	15.55	
NON-REVENUE	**$2,730.56**	**$5,363.23**	**$24,136.85**	**$2,326.54**
Municipal indebtedness	**1,175.82**		**19,829.00**	
Temporary loans	1,175.82		19,829.00	
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**96.44**	**150.00**	**2,020.43**	
Trust and investment transactions	**1,458.30**	**5,213.23**	**2,287.42**	**2,326.54**
Total receipts	**$17,708.02**	**$21,280.05**	**$56,059.82**	**$22,456.04**
Balance on hand at beginning	53.00	12,193.43	401.85	2,167.22
Grand total	**$17,761.02**	**$33,473.48**	**$56,461.67**	**$24,623.26**

PAYMENTS	(225) Ellenburgh; population, 2,965	(226) Greene; population, 2,959	(227) Hunter; population, 2,944	(228) Ontario; population, 2,934
COST OF GOVERNMENT	**$13,266.31**	**$13,565.63**	**$31,716.63**	**$15,173.73**
General	**12,793.93**	**13,565.63**	**29,280.40**	**14,893.73**
General government	2,174.67	1,788.58	2,408.80	1,239.91
Protection of persons and property	608.73	52.15	195.50	628.83
General	*608.73*	*52.15*	*55.50*	*228.23*
Special districts—fire				*400.00*
Special districts—water			*140.00*	
Conservation of health	216.75	338.45	468.84	470.53
Sanitation and promotion of cleanliness (sewers)				
Highways	8,536.09	10,491.85	25,677.58	11,281.25
General	*8,536.09*	*10,491.85*	*25,327.58*	*10,416.76*
Special districts—lighting			*350.00*	*864.49*
Special districts—sprinkling				
Special districts—sidewalks				
Charities	871.39	642.92	346.63	1,014.20
Soldiers' relief		50.00		
Education		84.00	42.00	205.11
Cemeteries				
Public utilities—non-commercial				
All others	386.30	117.68	141.05	54.50
Interest	**472.38**		**2,436.23**	**280.00**
On temporary loans	472.38		666.23	
On bonds			1,770.00	280.00
Permanent improvements		**1,066.60**		**3,027.64**
Municipal indebtedness	**2,563.00**		**18,800.00**	**2,000.00**
Temporary loans	2,563.00		17,000.00	
Bonds			1,800.00	2,000.00
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**96.44**	**150.00**	**3,360.38**	
Trust and investm't transactions	**1,478.30**	**5,025.42**	**2,287.42**	**2,331.40**
Total payments	**$17,404.05**	**$19,807.65**	**$56,164.43**	**$22,532.77**
Balance at close of year	356.97	13,665.83	297.24	2,090.49
Grand total	**$17,761.02**	**$33,473.48**	**$56,461.67**	**$24,623.26**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(229) Marcellus; population, 2,927	(230) New Scotland; population, 2,924	(231) Olive; population, 2,921	(232) Attica; population, 2,911
REVENUE	**$14,400.16**	**$22,414.78**	**$15,152.32**	**$13,101.45**
General	**14,400.16**	**22,414.78**	**15,152.32**	**13,101.45**
General property taxes	11,114.86	17,799.15	7,999.59	9,087.24
Town purposes	*7,147.41*	*10,399.15*	*4,699.59*	*3,837.24*
Highway purposes	*3,967.45*	*7,400.00*	*3,300.00*	*5,250.00*
District purposes				
Special property taxes	226.65	245.51		366.87
Bank taxes	*117.32*			*299.96*
Mortgage taxes	*109.33*	*245.51*		*66.91*
Special assessments				
Interest				
Licenses and permits	1,174.93	1,200.00	788.33	1,789.33
Fines and penalties			2,104.40	91.00
Gifts and grants	1,883.72	2,875.00	2,240.00	1,500.00
Departmental earnings			2,020.00	267.01
Cemeteries				
All others		295.12		
NON-REVENUE	**$5,823.57**	**$2,354.55**	**$2,782.25**	**$3,842.76**
Municipa indebtedness	**1,600.00**			
Temporary loans	1,600.00			
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds		**192.60**	**538.57**	**1,125.00**
Trust and investment transactions	**4,223.57**	**2,161.95**	**2,243.68**	**2,717.76**
Total receipts	**$20,223.73**	**$24,769.33**	**$17,934.57**	**$16,944.21**
Balance on hand at beginning	1,871.20	3,056.03	960.92	447.92
Grand total	**$22,094.93**	**$27,825.36**	**$18,895.49**	**$17,392.13**

PAYMENTS	(229) Marcellus; population, 2,927	(230) New Scotland; population, 2,924	(231) Olive; population, 2,921	(232) Attica; population, 2,911
COST OF GOVERNMENT	**$8,548.77**	**$13,835.49**	**$10,715.15**	**$11,177.94**
General	**8,172.77**	**12,725.49**	**10,640.11**	**11,177.94**
General government	1,619.93	2,947.18	2,887.12	2,554.57
Protection of persons and property	201.15	111.80	21.10	473.20
General	*201.15*	*111.80*	*21.10*	*473.20*
Special districts—fire				
Special districts—water				
Conservation of health	269.15	342.59	467.50	186.34
Sanitation and promot on of cleanliness (sewers)				
Highways	4,782.36	8,763.27	7,000.71	7,270.29
General	*4,782.36*	*8,763.27*	*7,000.71*	*7,270.29*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	983.67	446.85	157.68	505.00
Soldiers' relief				50.00
Education		113.80	96.00	27.20
Cemeteries				
Public utilities—non-commercial				
All others	316.51		10.00	111.34
Interest	**376.09**	**1,110.00**	**75.04**	
On temporary loans	76.00		75.04	
On bonds	300.00	1,110.00		
Permanent improvements	**2,323.38**	**2,957.37**	**833.88**	**1,837.94**
Municipal indebtedness	**3,600.00**	**5,000.00**	**1,500.00**	
Temporary loans	1,600.00		1,500.00	
Bonds	2,000.00	5,000.00		
Other indebtedness				
To Co. Treasurer to reduce taxes		**25.00**	**538.57**	**1,125.00**
Transfers and refunds				
Trust and investm't transactions	**2,796.33**	**2,161.95**	**2,672.83**	**2,717.76**
Total payments	**$17,268.48**	**$23,979.81**	**$16,260.43**	**$16,908.64**
Balance at close of year	4,826.45	3,845.55	2,635.06	483.49
Grand total	**$22,094.93**	**$27,825.36**	**$18,895.49**	**$17,392.13**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(234) Candor; population, 2,896	(235) Mendon; population, 2,896	(236) Monroe; population, 2,888	(237) Pittstown; population, 2,887
REVENUE	**$19,090.69**	**$16,405.74**	**$14,221.14**	**$18,471.91**
General	**19,090.69**	**16,405.74**	**14,221.14**	**18,471.91**
General property taxes	13,819.79	14,399.21	9,806.27	11,350.66
Town purposes	*5,359.55*	*10,399.21*	*3,772.64*	*3,475.66*
Highway purposes	*8,460.24*	*4,000.00*	*5,883.70*	*7,350.00*
District purposes			*149.93*	*525.00*
Special property taxes	481.87	282.41	639.31	69.50
Bank taxes	*328.57*		*398.48*	
Mortgage taxes	*153.30*	*282.41*	*240.83*	*69.50*
Special assessments				
Interest				60.66
Licenses and permits	184.50	224.12	1,596.50	3,533.69
Fines and penalties			15.00	74.00
Gifts and grants	4,331.05	1,500.00	2,104.36	3,300.00
Departmental earnings	114.48		49.75	83.40
Cemeteries				
All others	159.00		9.95	
NON-REVENUE	**$5,580.31**	**$4,600.65**	**$3,466.61**	**$3,093.15**
Municipal indebtedness	**1,200.00**	**1,500.00**		
Temporary loans	1,200.00	1,500.00		
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	364.03	269.67	1,405.21	551.67
Trust and investment transactions	**4,016.28**	**2,830.98**	**2,061.40**	**2,541.48**
Total receipts	**$24,671.00**	**$21,006.39**	**$17,687.75**	**$21,565.06**
Balance on hand at beginning	7,696.79	3,686.68	576.76	2,640.11
Grand total	**$32,367.79**	**$24,693.07**	**$18,264.51**	**$24,205.17**

PAYMENTS	(234) Candor; population, 2,896	(235) Mendon; population, 2,896	(236) Monroe; population, 2,888	(237) Pittstown; population, 2,887
COST OF GOVERNMENT	**$15,866.54**	**$10,791.29**	**$12,525.53**	**$11,642.58**
General	**15,849.64**	**10,661.62**	**12,525.53**	**11,642.58**
General government	2,271.52	2,973.02	2,607.80	2,245.92
Protection of persons and property	311.15	543.33	45.35	126.75
General	*311.15*	*543.33*	*45.35*	*126.75*
Special districts—fire				
Special districts—water				
Conservation of health	317.36	269.38	212.68	346.69
Sanitation and promotion of cleanliness (sewers)				
Highways	11,946.07	6,020.33	8,630.38	8,389.47
General	*11,946.07*	*6,020.33*	*8,341.42*	*7,864.47*
Special districts—lighting			*288.96*	*525.00*
Special districts—sprinkling				
Special districts—sidewalks				
Charities	729.40	582.60	573.68	475.75
Soldiers' relief	30.00			
Education	40.00	99.00	38.24	39.00
Cemeteries				19.00
Public utilities—non-commercial				
All others	204.14	173.96	417.40	
Interest	**16.90**	**129.67**		
On temporary loans	16.90	129.67		
On bonds				
Permanent improvements	**1,742.69**	**3,134.14**	**2,058.84**	**1,514.49**
Municipal indebtedness	**1,200.00**	**4,300.00**		
Temporary loans	1,200.00	4,300.00		
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes		**282.41**		
Transfers and refunds	**364.03**	**964.86**	**1,218.52**	**583.92**
Trust and investm't transactions	**4,076.37**	**2,830.88**	**2,061.40**	**2,541.48**
Total payments	**$23,249.63**	**$22,303.58**	**$17,864.29**	**$16,282.47**
Balance at close of year	9,118.16	2,389.49	400.22	7,922.70
Grand total	**$32,367.79**	**$24,693.07**	**$18,264.51**	**$24,205.17**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(238) Rosendale; population, 2,886	(239) Alden; population, 2,866	(240) Lloyd; population, 2,865	(241) Brant; population, 2,854
REVENUE	**$10,442.41**	**$16,669.06**	**$15,140.50**	**$18,617.80**
General	**10,442.41**	**16,669.06**	**15,140.50**	**18,617.80**
General property taxes	7,457.71	10,755.02	12,026.77	8,450.00
Town purposes	*4,357.71*	*5,105.02*	*5,901.40*	*3,500.00*
Highway purposes	*3,100.00*	*5,650.00*	*3,750.00*	*4,950.00*
District purposes			*2,375.37*	
Special property taxes		376.80	604.73	138.30
Bank taxes			*443.82*	
Mortgage taxes		*376.80*	*160.91*	*138.30*
Special assessments				
Interest				
Licenses and permits	1,984.70	1,505.00	934.00	8,813.50
Fines and penalties		2,225.00	75.00	191.00
Gifts and grants	1,000.00	1,795.24	1,500.00	1,025.00
Departmental earnings		12.00		
Cemeteries				
All others				
NON-REVENUE	**$2,008.83**	**$7,897.57**	**$3,628.64**	**$7,447.67**
Municipal indebtedness		**4,500.00**		**4,200.00**
Temporary loans		4,500.00		4,200.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**805.25**	**396.46**	**457.45**	**2,215.71**
Trust and investment transactions	**1,203.58**	**3,001.11**	**3,171.19**	**1,031.96**
Total receipts	**$12,451.24**	**$24,566.63**	**$18,769.14**	**$26,065.47**
Balance on hand at beginning	1,971.67	887.11	1,809.76	908.09
Grand total	**$14,422.91**	**$25,453.74**	**$20,578.90**	**$26,973.56**

PAYMENTS	(238) Rosendale; population, 2,886	(239) Alden; population, 2,866	(240) Lloyd; population, 2,865	(241) Brant; population, 2,854
COST OF GOVERNMENT	**$10,794.17**	**$12,813.77**	**$11,891.86**	**$8,899.55**
General	**10,794.17**	**12,332.97**	**10,744.36**	**8,789.85**
General government	2,329.87	2,910.54	2,019.02	2,537.12
Protection of persons and property	384.62	47.50	341.92	177.40
General	*384.62*	*47.50*	*143.80*	*177.40*
Special districts—fire				
Special districts—water			*198.12*	
Conservation of health	402.67	237.22	441.19	322.20
Sanitation and promotion of cleanliness (sewers)				
Highways	6,589.59	8,715.54	7,128.32	5,305.76
General	*6,589.59*	*8,715.54*	*5,109.52*	*5,305.76*
Special districts—lighting			*2,018.80*	
Special districts—sprinkling				
Special districts—sidewalks				
Charities	1,023.02	107.40	547.26	108.68
Soldiers' relief			166.65	
Education	64.40	99.80	100.00	35.00
Cemeteries				
Public utilities—non-commercial				
All others		214.97		303.69
Interest		**480.77**	**1,147.50**	**109.70**
On temporary loans		480.77		109.70
On bonds			1,147.50	
Permanent improvements		1,622.69		5,913.45
Municipal indebtedness		**4,620.50**	**3,000.00**	**3,500.00**
Temporary loans		4,620.50		3,500.00
Bonds			3,000.00	
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**805.25**	**396.46**	**457.45**	**2,291.67**
Trust and investm't transactions	**1,201.66**	**3,001.11**	**3,171.19**	**1,031.96**
Total payments	**$12,801.08**	**$22,454.50**	**$18,520.50**	**$21,636.63**
Balance at close of year	1,621.83	2,999.24	2,058.40	5,336.93
Grand total	**$14,422.91**	**$25,453.74**	**$20,578.90**	**$26,973.56**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(242) Delhi; population, 2,852	(243) Norfolk; population, 2,840	(245) Sanford; population, 2,805	(246) Wallkill; population, 2,803
REVENUE	**$19,812.31**	**$21,768.54**	**$19,437.41**	**$24,892.51**
General	**19,812.31**	**21,768.54**	**19,437.41**	**24,892.51**
General property taxes	16,078.63	17,865.46	12,133.20	19,733.42
Town purposes	*10,478.63*	*9,980.54*	*5,958.20*	*10,733.42*
Highway purposes	*5,600.00*	*6,656.26*	*6,175.00*	*9,000.00*
District purposes		*1,228.66*		
Special property taxes	943.96	44.68	129.20	1,008.53
Bank taxes	*902.88*			
Mortgage taxes	*41.08*	*44.68*	*129.20*	*1,008.53*
Special assessments				
Interest			24.00	
Licenses and permits	120.60	1,224.20	235.80	144.90
Fines and penalties	18.00	263.00	35.00	
Gifts and grants	2,650.00	2,325.00		3,500.00
Departmental earnings	1.12	46.20	5,407.50	502.16
Cemeteries				
All others			1,472.71	3.50
NON-REVENUE	**$5,442.70**	**$8,690.04**	**$5,478.89**	**$4,275.22**
Municipal indebtedness		**4,300.88**		**1,300.00**
Temporary loans		4,300.88		1,300.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**1,212.23**	**1,664.18**	**551.70**	**537.98**
Trust and investment transactions	**4,230.47**	**2,724.98**	**4,927.19**	**2,437.24**
Total receipts	**$25,255.01**	**$30,458.58**	**$24,916.30**	**$29,167.73**
Balance on hand at beginning	2,589.33	3,618.97	1,513.40	202.53
Grand total	**$27,844.34**	**34,077.55**	**$26,429.70**	**$29,370.26**

PAYMENTS	(242) Delhi; population, 2,852	(243) Norfolk; population, 2,840	(245) Sanford; population, 2,805	(246) Wallkill; population, 2,803
COST OF GOVERNMENT	**$18,362.30**	**$20,423.03**	**$15,184.45**	**$20,102.35**
General	**13,938.86**	**19,482.47**	**15,109.45**	**19,955.85**
General government	2,166.44	2,985.66	2,266.70	3,756.08
Protection of persons and property	88.45	880.91	433.31	213.30
General	*88.45*	*469.25*	*433.31*	*213.30*
Special districts—fire		*411.66*		
Special districts—water				
Conservation of health	322.73	420.85	699.00	436.40
Sanitation and promotion of cleanliness (sewers)				
Highways	10,687.12	13,032.79	10,550.29	11,874.45
General	*10,687.12*	*11,515.79*	*10,550.29*	*11,874.45*
Special districts—lighting		*1,517.00*		
Special districts—sprinkling				
Special districts—sidewalks				
Charities	428.27	2,012.16	434.58	3,601.27
Soldiers' relief	50.00		25.00	
Education	18.00	127.60	31.35	67.60
Cemeteries				
Public utilities—non-commercial				
All others	177.85	22.50	669.22	6.75
Interest	**4,423.44**	**940.56**	**75.00**	**146.50**
On temporary loans	13.44	38.04	75.00	146.50
On bonds	4,410.00	902.52		
Permanent improvements	**1,219.53**	**3,040.91**	**1,054.29**	**3,014.77**
Municipal indebtedness	**2,800.00**	**4,460.80**	**1,500.00**	**2,400.00**
Temporary loans	800.00	760.80	1,500.00	2,400.00
Bonds	2,000.00	3,700.00		
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**1,189.00**	**1,957.47**	**538.47**	**834.12**
Trust and investm't transactions	**4,231.33**	**3,551.11**	**5,088.79**	**2,437.24**
Total payments	**$27,802.16**	**$33,433.32**	**$23,366.00**	**$28,788.48**
Balance at close of year	42.18	644.23	3,063.70	581.78
Grand total	**$27,844.34**	**$34,077.55**	**$26,429.70**	$29,370.26

RECEIPTS	(248) Ogden; population, 2,800	(249) De Kalb; population, 2,795	(250) Hartland; population, 2,783	(251) Antwerp; population, 2,762
REVENUE	**$15,102.29**	**$16,900.74**	**$16,859.34**	**$24,694.55**
General	**15,102.29**	**16,900.74**	**16,859.34**	**24,694.55**
General property taxes	11,876.77	13,807.84	13,974.34	10,046.44
Town purposes	*4,676.77*	*3,857.84*	*8,574.34*	*4,307.22*
Highway purposes	*7,200.00*	*9,000.00*	*5,400.00*	*5,739.22*
District purposes		*950.00*		
Special property taxes	308.77		153.51	215.20
Bank taxes	*137.64*			*63.07*
Mortgage taxes	*171.13*		*153.51*	*152.13*
Special assessments				
Interest	348.57			
Licenses and permits	131.89		231.00	283.15
Fines and penalties		50.00	70.00	
Gifts and grants	2,403.79	3,000.00	2,430.49	13,681.93
Departmental earnings	25.00	17.90		467.83
Cemeteries				
All others	7.50	25.00		
NON-REVENUE	**$3,635.72**	**$5,383.58**	**$3,726.49**	**$4,612.55**
Municipal indebtedness		**1,440.00**	**1,300.00**	**700.00**
Temporary loans		1,440.00	1,300.00	700.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**230.88**	**220.00**	**396.15**	**77.15**
Trust and investment transactions	**3,404.84**	**3,723.58**	**2,030.34**	**3,835.40**
Total receipts	**$18,738.01**	**$22,284.32**	**$20,585.83**	**$29,307.10**
Balance on hand at beginning	3,342.90	695.00	304.98	993.66
Grand total	**$22,080.91**	**$22,979.32**	**$20,890.81**	**$30,300.76**

PAYMENTS	(248) Ogden; population, 2,800	(249) De Kalb; population, 2,795	(250) Hartland; population, 2,783	(251) Antwerp; population, 2,762
COST OF GOVERNMENT	**$13,767.34**	**$12,770.20**	**$8,489.75**	**$11,038.30**
General	**13,762.34**	**12,770.20**	**7,004.53**	**10,888.30**
General government	1,912.97	1,874.35	1,864.27	1,712.28
Protection of persons and property	360.24	613.77	415.25	29.00
General	*360.24*	*113.77*	*415.25*	*29.00*
Special districts—fire		*500.00*		
Special districts—water				
Conservation of health	277.15	365.23	355.23	217.50
Sanitation and promotion of cleanliness (sewers)				
Highways	10,152.62	9,138.98	4,044.68	8,742.10
General	*10,152.62*	*8,688.98*	*4,044.68*	*8,742.10*
Special districts—lighting		*450.00*		
Special districts—sprinkling				
Special districts—sidewalks				
Charities	161.45	417.42	49.40	142.42
Soldiers' relief	102.80	65.00	75.00	
Education	52.90	45.50	80.60	45.00
Cemeteries				
Public utilities—non-commercial				
All others	742.21	249.95	120.10	
Interest	**5.00**	**1,485.22**	**150.00**	
On temporary loans	5.00		98.92	
On bonds			1,386.30	150.00
Permanent improvements		**5,919.32**	**4,364.54**	**13,407.27**
Municipal indebtedness	**200.00**		**4,837.59**	**1,000.00**
Temporary loans	200.00		**3,500.00**	
Bonds			1,337.59	1,000.00
Other indebtedness				
To Co. Treasurer to reduce taxes	**171.13**			
Transfers and refunds	**630.88**	**220.00**	**471.15**	**77.15**
Trust and investm't transactions	**3,799.94**	**3,735.61**	**2,030.34**	**3,835.40**
Total payments	**$18,569.29**	**$22,645.13**	**$20,193.37**	**$29,358.12**
Balance at close of year	3,511.62	334.19	697.44	942.64
Grand total	**$22,080.91**	**$22,979.32**	**$20,890.81**	**$30,300.76**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(252) New Windsor; population, 2,745	(253) Niagara; population, 2,738	(255) Shandaken; population, 2,736	(256) Athens; population, 2,725
REVENUE	**$20,175.20**	**$9,384.07**	**$22,457.03**	**$11,808.10**
General	**20,175.20**	**9,384.07**	**22,457.03**	**11,808.10**
General property taxes	15,477.67	6,263.36	19,401.93	5,363.14
Town purposes	*7,041.00*	*4,188.36*	*13,277.23*	*2,713.14*
Highway purposes	*5,636.67*	*2,075.00*	*5,999.70*	*2,650.00*
District purposes	*2,800.00*	.....	*125.00*	.....
Special property taxes	732.76	313.14	.....	84.24
Bank taxes	.....	.....	.....	.....
Mortgage taxes	*732.76*	*313.14*	.....	*84.24*
Special assessments	.....	.....	.....	45.73
Interest	.....	.....	.....	.....
Licenses and permits	1,587.25	1,580.80	759.85	5,164.99
Fines and penalties	87.50	427.50	35.00	.....
Gifts and grants	2,122.37	750.00	2,125.00	1,150.00
Departmental earnings	167.65	49.27	135.25	.....
Cemeteries	.....	.....	.....	.....
All others	.....	.....	.....	.....
NON-REVENUE	**$4,531.52**	**$4,659.98**	**$3,095.46**	**$1,937.90**
Municipal indebtedness	**2,300.00**	**2,000.00**	**700.00**	**300.00**
Temporary loans	2,300.00	2,000.00	700.00	300.00
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**1,053.20**	**930.00**	**394.48**	.....
Trust and investment transactions	**1,178.32**	**1,729.98**	**2,000.98**	**1,637.90**
Total receipts	**$24,706.72**	**$14,044.05**	**$25,552.49**	**$13,746.00**
Balance on hand at beginning	*$25.92	3,230.46	639.93	720.19
Grand total	**$24,680.80**	**$17,274.51**	**$26,192.42**	**$14,466.19**

PAYMENTS	(252) New Windsor; population, 2,745	(253) Niagara; population, 2,738	(255) Shandaken; population, 2,736	(256) Athens; population, 2,725
COST OF GOVERNMENT	**$18,199.24**	**$7,741.20**	**$16,596.81**	**$7,221.16**
General	**17,834.07**	**7,391.20**	**14,213.31**	**7,221.16**
General government	4,396.38	5,533.79	3,410.18	1,826.20
Protection of persons and property	145.76	97.45	362.39	156.51
General	*145.76*	*97.45*	*237.39*	*156.51*
Special districts—fire	.....	.....	*125.00*	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	317.10	96.73	211.91	237.85
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	12,349.41	1,405.13	9,267.44	4,347.42
General	*9,506.97*	*1,405.13*	*9,267.44*	.....
Special districts—lighting	*2,842.44*	.....	.....	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	157.95	19.30	598.89	404.53
Soldiers' relief	.....	.....	.....	137.45
Education	200.00	238.80	154.00	52.80
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	267.47	.....	208.50	58.40
Interest	**365.17**	**350.00**	**2,383.50**	.....
On temporary loans	5.17	.....	16.00	.....
On bonds	360.00	350.00	2,367.50	.....
Permanent improvements	**2,197.87**	**766.97**	**860.00**	**563.59**
Municipal indebtedness	**1,525.00**	**1,500.00**	**5,800.00**	.....
Temporary loans	525.00	.....	300.00	.....
Bonds	1,000.00	1,500.00	5,500.00	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	**843.98**	**930.00**	**105.50**	**.97**
Trust and investm't transactions	**1,178.32**	**1,728.98**	**2,000.98**	**1,637.90**
Total payments	**$23,944.41**	**$12,668.15**	**$25,363.29**	**$9,423.62**
Balance at close of year	736.39	4,606.36	829.13	5,042.57
Grand total	**$24,680.80**	**$17,274.51**	**$26,192.42**	**$14,466.19**

* Deficit.

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(257) Queensbury; population, 2,721	(259) Rochester; population, 2,715	(260) Schaghticoke; population, 2,711	(261) Marbletown; population, 2,709
REVENUE	**$23,511.87**	**$18,507.82**	**$16,392.48**	**$12,077.48**
General	**23,511.87**	**18,507.82**	**16,392.48**	**12,077.48**
General property taxes	16,870.61	14,210.26	11,269.15	7,353.03
Town purposes	*9,520.61*	*10,410.26*	*3,865.09*	*3,353.03*
Highway purposes	*7,350.00*	*3,800.00*	*6,980.00*	*4,000.00*
District purposes			*424.06*	
Special property taxes	174.17		125.46	
Bank taxes				
Mortgage taxes	*174.17*		*125.46*	
Special assessments				
Interest	92.59		116.86	
Licenses and permits	2,708.90	1,092.56	2,815.19	2,934.45
Fines and penalties	30.00	5.00	40.00	40.00
Gifts and grants	3,600.00	3,200.00	1,940.00	1,750.00
Departmental earnings	35.60		9.98	
Cemeteries			75.90	
All others				
NON-REVENUE	**$2,671.78**	**$3,184.22**	**$3,948.25**	**$2,844.71**
Municipal indebtedness		**500.00**	**1,740.63**	**437.70**
Temporary loans		500.00	1,740.63	437.70
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**207.04**			**225.45**
Trust and investment transactions	**2,464.74**	**2,684.22**	**2,207.62**	**2,181.56**
Total receipts	**$26,183.65**	**$21,692.04**	**$20,340.79**	**$14,922.19**
Balance on hand at beginning	367.39	277.43	1,653.02	319.56
Grand total	**$26,551.04**	**$21,969.47**	**$21,993.81**	**$15,241.75**

PAYMENTS	(257) Queensbury; population, 2,721	(259) Rochester; population, 2,715	(260) Schaghticoke; population, 2,711	(261) Marbletown; population, 2,709
COST OF GOVERNMENT	**$19,110.43**	**$11,924.41**	**$12,988.00**	**$11,881.57**
General	**19,086.43**	**11,537.66**	**12,952.00**	**11,881.57**
General government	4,225.76	2,284.45	2,859.30	2,351.61
Protection of persons and property	864.95	43.00	56.20	33.15
General	*864.95*	*43.00*	*56.20*	*33.15*
Special districts—fire				
Special districts—water				
Conservation of health	556.49	534.65	201.03	334.48
Sanitation and promotion of cleanliness (sewers)				
Highways	12,263.66	8,250.23	9,006.70	8,476.57
General	*12,263.66*	*8,250.23*	*8,794.67*	*8,476.57*
Special districts—lighting			*212.03*	
Special districts—sprinkling				
Special districts—sidewalks				
Charities	647.65	165.49	723.51	585.00
Soldiers' relief	136.00			
Education	152.00	69.50	34.52	95.76
Cemeteries				
Public utilities—non-commercial			70.74	
All others	239.92	190.34		5.00
Interest	**24.00**	**386.75**	**36.00**	
On temporary loans	24.00	80.75	36.00	
On bonds		306.00		
Permanent improvements	**2,488.12**	**1,113.86**		
Municipal indebtedness	**1,200.00**	**5,631.10**	**1,700.00**	
Temporary loans	1,200.00	2,300.00	1,700.00	
Bonds		3,000.00		
Other indebtedness		331.10		
To Co. Treasurer to reduce taxes				
Transfers and refunds	**200.00**	**5.50**	**23.43**	**236.87**
Trust and investm't transactions	**2,498.58**	**2,702.21**	**2,207.62**	**2,242.02**
Total payments	**$25,497.13**	**$21,377.08**	**$16,919.05**	**$14,360.46**
Balance at close of year	1,053.91	592.39	5,074.76	881.29
Grand total	**$26,551.04**	**$21,969.47**	**$21,993.81**	**$15,241.75**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION, OF 1915—*Continued*

RECEIPTS	(262) North Collins; population, 2,705	(263) Johnstown; population, 2,694	(264) Cicero; population, 2,689	(265) Trenton; population, 2,671
REVENUE	**$9,293.34**	**$18,633.59**	**$14,193.46**	**$23,987.53**
General	**9,293.34**	**18,633.59**	**14,169.34**	**23,987.53**
General property taxes	5,485.80	12,313.50	10,642.68	15,923.73
Town purposes	*1,985.80*	*6,213.50*	*4,277.54*	*8,523.73*
Highway purposes	*3,500.00*	*6,100.00*	*5,514.40*	*7,400.00*
District purposes			*850.74*	
Special property taxes	694.08		190.78	408.26
Bank taxes	*515.61*			*132.11*
Mortgage taxes	*178.47*		*190.78*	*276.15*
Special assessments				
Interest		93.83		30.91
Licenses and permits	1,357.50	1,212.66	1,633.50	3,584.80
Fines and penalties	147.20	35.00	13.00	50.00
Gifts and grants	1,350.00	4,800.00	1,607.20	3,664.83
Departmental earnings		177.00	106.30	
Cemeteries				
All others	258.76	1.60		
NON-REVENUE	**$2,912.77**	**$3,131.71**	**$2,997.08**	**$4,782.48**
Municipal indebtedness	**320.05**	**400.00**		**1,546.82**
Temporary loans	320.05	400.00		1,546.82
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**500.00**	**153.17**	**933.82**	**200.00**
Trust and investment transactions	**2,092.72**	**2,578.54**	**2,063.26**	**3,035.66**
Total receipts	**$12,206.11**	**$21,765.30**	**$17,190.54**	**$28,770.01**
Balance on hand at beginning	1,103.51	3,329.30	774.42	1,140.48
Grand total	**$13,309.62**	**$25,094.60**	**$17,964.96**	**$29,910.49**

PAYMENTS	(262) North Collins; population, 2,705	(263) Johnstown; population, 2,694	(264) Cicero; population, 2,689	(265) Trenton; population, 2,671
COST OF GOVERNMENT	**$9,605.69**	**$16,437.52**	**$7,935.71**	**$14,234.03**
General	**9,605.69**	**16,282.24**	**7,935.71**	**13,951.70**
General government	2,705.21	2,887.30	1,847.93	2,380.84
Protection of persons and property	206.30	182.55	615.39	23.85
General	*206.30*	*182.55*	*79.65*	*23.85*
Special districts—fire			*535.74*	
Special districts—water				
Conservation of health	70.22	568.75	418.13	188.32
Sanitation and promotion of cleanliness (sewers)				
Highways	6,432.38	11,196.50	4,403.31	11,055.92
General	*6,432.38*	*11,196.50*	*4,083.31*	*11,055.92*
Special districts—lighting			315.00	
Special districts—sprinkling				
Special districts—sidewalks				
Charities	20.00		541.80	108.40
Soldiers' relief				
Education	63.20	198.20	59.15	32.00
Cemeteries				
Public utilities—non-commercial				
All others	108.38	1,248.94	50.00	162.37
Interest		**155.28**		**282.33**
On temporary loans		80.28		282.33
On bonds		75.00		
Permanent improvements	**150.00**		**6,180.61**	**5,222.07**
Municipal indebtedness		**3,499.00**		**3,893.00**
Temporary loans		1,999.00		3,893.00
Bonds		1,500.00		
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**500.00**		**934.52**	**200.00**
Trust and investm t transactions	**2,415.35**	**2,584.47**	**2,063.26**	**3,035.69**
Total payments	**$12,671.04**	**$22,520.99**	**$17,114.10**	**$26,584.79**
Balance at close of year	638.58	2,573.61	850.86	3,325.70
Grand total	**$13,309.62**	**$25,094.60**	**$17,964.96**	**$29,910.49**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(266) Corinth; population, 2,661	(267) Clay; population, 2,661	(269) Stockholm; population, 2,655	(270) Collins; population, 2,653
REVENUE	**$17,827.19**	**$14,933.30**	**$13,973.46**	**$10,451.99**
General	**17,827.19**	**14,933.30**	**13,973.46**	**10,451.99**
General property taxes	14,388.03	10,582.26	9,099.97	7,170.00
Town purposes	*11,224.15*	*4,126.19*	*2,724.36*	*3,620.00*
Highway purposes	*3,153.83*	*5,996.81*	*6,053.65*	*3,550.00*
District purposes	*10.05*	*459.26*	*321.46*	.....
Special property taxes	329.87	420.02	253.68	163.95
Bank taxes	*210.07*	.....	*133.09*	.....
Mortgage taxes	*119.80*	*420.02*	*120.59*	*163.95*
Special assessments	.....	.....	.....	.....
Interest	.....	.....	98.75	.....
Licenses and permits	1,403.50	1,655.27	238.50	1,658.50
Fines and penalties	169.00	.....	5.00	105.00
Gifts and grants	1,503.83	2,173.40	4,150.00	1,270.41
Departmental earnings	32.96	.....	127.56	84.13
Cemeteries	.....	.....	.....	.....
All others	.....	102.35	.....	.....
NON-REVENUE	**$3,889.13**	**$2,673.08**	**$4,624.45**	**$3,765.90**
Municipal indebtedness	**500.00**	.....	**155.78**	**1,750.00**
Temporary loans	500.00	.....	155.78	1,750.00
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**194.11**	**150.00**	**576.49**	**380.00**
Trust and investment transactions	**3,195.02**	**2,523.08**	**3,892.18**	**1,635.90**
Total receipts	**$21,716.32**	**$17,606.38**	**$18,597.91**	**$14,217.89**
Balance on hand at beginning	1,101.82	453.77	7,571.12	492.21
Grand total	$22,818.14	$18,060.15	$26,169.03	$14,710.10

PAYMENTS	(266) Corinth; population, 2,661	(267) Clay; population, 2,661	(269) Stockholm; population, 2,655	(270) Collins; population 2,653
COST OF GOVERNMENT	**$11,592.85**	**$9,713.99**	**$14,492.86**	**$8,900.73**
General	**10,913.85**	**9,713.99**	**14,492.86**	**8,700.28**
General government	4,700.91	2,701.41	1,632.74	1,978.94
Protection of persons and property	737.31	89.51	17.94	231.92
General	*737.31*	*25.25*	*17.94*	*231.92*
Special districts—fire	.....	*64.26*	.....	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	13.30	390.80	268.15	362.75
Sanitation and promotion of cleanliness (sewers)	.....	18.00	.....	.....
Highways	4,378.98	6,389.40	12,113.72	5,624.96
General	*4,378.98*	*5,994.40*	*11,763.72*	*5,624.96*
Special districts—lighting	.....	*395.00*	*350.00*	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	882.63	46.37	289.51	222.70
Soldiers' relief	99.75	25.00	.....	40.00
Education	46.60	53.50	54.00	19.50
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	54.37	.....	116.80	219.51
Interest	**679.00**	.....	.....	**209.45**
On temporary loans	204.00	.....	.....	200.45
On bonds	475.00	.....	.....	.....
Permanent improvements	**2,126.70**	**2,699.55**	.....	**764.65**
Municipal indebtedness	**4,400.00**	.....	.....	**1,871.33**
Temporary loans	3,400.00	.....	.....	1,871.33
Bonds	1,000.00	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	**99.82**	.....	.....	.....
Transfers and refunds	**194.11**	**724.54**	**576.49**	**380.00**
Trust and investm't transactions	**3,248.40**	**2,523.08**	**3,917.18**	**1,635.90**
Total payments	**$21,661.88**	**$15,661.16**	**$18,986.53**	**$13,552.61**
Balance at close of year	1,156.26	2,398.99	7,178.50	1,157.49
Grand total	$22,818.14	$18,060.15	$26,169.03	$14,710.10

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(271) Fayette; population, 2,640	(272) Victor; population, 2,617	(273) Eden; population, 2,616	(275) Lansing; population, 2,612
REVENUE	**$17,342.57**	**$14,513.19**	**$14,168.16**	**$14,472.72**
General	**17,342.57**	**14,513.19**	**14,168.16**	**14,472.72**
General property taxes	12,106.44	11,350.00	10,587.53	11,021.32
Town purposes	*6,606.44*	*4,800.00*	*6,587.53*	*5,713.66*
Highway purposes	*5,500.00*	*6,550.00*	*4,000.00*	*5,307.66*
District purposes				
Special property taxes	156.46	230.15	223.99	68.11
Bank taxes				
Mortgage taxes	*156.46*	*230.15*	*223.99*	*68.11*
Special assessments				
Interest			50.79	
Licenses and permits	3,004.67	275.00	1,200.00	
Fines and penalties	5.00	151.40	34.60	219.00
Gifts and grants	2,000.00	2,225.00	2,000.00	2,800.00
Departmental earnings	70.00	264.35		24.00
Cemeteries				
All others		17.29	71.25	340.29
NON-REVENUE	**$2,737.74**	**$2,168.09**	**$3,601.55**	**$4,095.44**
Municipal indebtedness				
Temporary loans				
Bonds—general				
Other indebtedness				
Premium and accrued interest,				
Transfers and refunds			**1,778.70**	**180.96**
Trust and investment transactions	**2,737.74**	**2,168.09**	**1,822.85**	**3,914.48**
Total receipts	**$20,080.31**	**$16,681.28**	**$17,769.71**	**$18,568.16**
Balance on hand at beginning	3,423.96	*170.75	404.48	1,473.43
Grand total	**$23,504.27**	**$16,510.53**	**$18,174.19**	**$20,041.59**

PAYMENTS	(271) Fayette; population, 2,640	(272) Victor; population, 2,617	(273) Eden; population, 2,616	(275) Lansing; population, 2,612
COST OF GOVERNMENT	**$15,221.67**	**$10,925.37**	**$10,945.04**	**$11,211.61**
General	**15,221.67**	**10,925.37**	**9,370.04**	**11,055.43**
General government	3,437.23	2,829.02	2,223.91	1,259.44
Protection of persons and property	125.82	459.48	22.05	235.05
General	*125.82*	*459.48*	*22.05*	*235.05*
Special districts—fire				
Special districts—water				
Conservation of health	405.83	217.09	310.42	513.30
Sanitation and promotion of cleanliness (sewers)				
Highways	9,559.58	7,184.32	6,761.24	8,064.98
General	*9,559.58*	*7,184.32*	*6,761.24*	*8,064.98*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	1,487.71	10.00	27.72	776.23
Soldiers' relief				
Education	108.00	3.00	24.70	35.30
Cemeteries				
Public utilities—non-commercial				
All others	97.50	224.46		171.13
Interest			**234.68**	**156.38**
On temporary loans			59.68	
On bonds			175.00	156.38
Permanent improvements		**1,672.91**		**1,054.34**
Municipal indebtedness			**2,400.00**	**2,495.26**
Temporary loans			1,400.00	1,070.26
Bonds			1,000.00	1,425.00
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**194.37**	**1.50**	**1,778.70**	**180.96**
Trust and investm't transactions	**2,518.84**	**2,167.98**	**1,822.85**	**3,320.76**
Total payments	**$17,934.88**	**$14,767.76**	**$15,606.27**	**$18,263.13**
Balance at close of year	5,569.39	1,742.77	2,567.92	1,778.46
Grand total	**$23,504.27**	**$16,510.53**	**$18,174.19**	**$20,041.59**

* Deficit.

RECEIPTS	(276) Niskayuna; population, 2,607	(277) Corning; population, 2,580	(278) Randolph; population, 2,578	(279) Mohawk; population, 2,575
REVENUE	**$21,162.86**	**$18,796.05**	**$7,101.19**	**$24,213.09**
General	**21,162.86**	**18,796.05**	**7,101.19**	**24,213.09**
General property taxes	13,614.98	13,356.65	5,008.93	13,857.75
Town purposes	*2,911.21*	*6,066.65*	*941.93*	*8,107.75*
Highway purposes	*5,168.42*	*6,450.00*	*4,067.00*	*5,750.00*
District purposes	*5,535.35*	*840.00*	.....	.....
Special property taxes	516.61	.....	527.46	.....
Bank taxes	.....	.....	*448.41*	.....
Mortgage taxes	*516.61*	.....	*79.05*	.....
Special assessments	.....	.....	.....	.....
Interest	76.69	.....	.....	.....
Licenses and permits	4,812.50	109.40	64.80	1,651.90
Fines and penalties	46.25	30.00	.....	50.00
Gifts and grants	1,983.67	5,300.00	1,500.00	8,145.01
Departmental earnings	112.16	.....	.....	.....
Cemeteries	.....	.....	.....	.....
All others	.....	.....	.....	508.43
NON-REVENUE	**$2,797.40**	**$5,850.33**	**$2,922.50**	**$3,490.94**
Municipal indebtedness	**2,000.00**	**2,600.00**	.....	**800.00**
Temporary loans	2,000.00	2,600.00	.....	800.00
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	.....	**800.00**	.....	**800.00**
Trust and investment transactions	**797.40**	**2,450.33**	**2,922.50**	**1,890.94**
Total receipts	**$23,960.26**	**$24,646.38**	**$10,023.69**	**$27,704.03**
Balance on hand at beginning	2,632.77	1,914.89	1,726.32	679.81
Grand total	**$26,593.03**	**$26,561.27**	**$11,750.01**	**$28,383.84**

PAYMENTS	(276) Niskayuna; population, 2,607	(277) Corning; population, 2,580	(278) Randolph; population, 2,578	(279) Mohawk; population, 2,575
COST OF GOVERNMENT	**$19,042.19**	**$20,529.65**	**$5,454.60**	**18,963.13**
General	**19,042.19**	**20,373.45**	**5,454.60**	**18,963.13**
General government	2,246.26	1,864.46	302.39	4,438.07
Protection of persons and property	76.45	67.25	33.90	706.15
General	*51.45*	*67.25*	*33.90*	*706.15*
Special districts—fire	.....	.....	.....	.....
Special districts—water	*25.00*	.....	.....	.....
Conservation of health	283.65	265.75	650.63	1,192.70
Sanitation and promotion of cleanliness (sewers)	5,176.04	.....	.....	.....
Highways	10,418.54	16,879.33	4,342.62	11,005.39
General	*10,034.54*	*15,919.33*	*4,342.62*	*11,005.39*
Special districts—lighting	*384.00*	*960.00*	.....	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	389.90	1,093.11	.....	938.98
Soldiers' relief	332.00	25.00	.....	.....
Education	54.00	95.45	.....	64.00
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	65.35	83.10	125.06	617.84
Interest	.....	**156.20**	.....	.....
On temporary loans	.....	6.20	.....	.....
On bonds	.....	150.00	.....	.....
Permanent improvements	**2,706.98**	**291.99**	**488.12**	**6,220.00**
Municipal indebtedness	.....	**2,000.00**	.....	.....
Temporary loans	.....	.....	.....	.....
Bonds	.....	2,000.00	.....	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	.....	**800.00**	**3.00**	**975.18**
Trust and investm't transactions	**797.40**	**2,451.72**	**2,986.34**	**1,813.14**
Total payments	**$22,546.57**	**$26,073.36**	**$8,932.06**	**$27,971.45**
Balance at close of year	4,046.46	487.91	2,817.95	412.39
Grand total	**$26,593.03**	**$26,561.27**	**$11,750.01**	**$28,383.84**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(280) New Paltz; population, 2,569	(281) Eaton; population, 2,561	(282) Le Roy; population, 2,540	(283) Colesville; population, 2,525
REVENUE	**$11,214.79**	**$19,930.13**	**$20,601.25**	**$16,044.20**
General	**11,214.79**	**19,930.13**	**20,601.25**	**16,044.20**
General property taxes	7,755.99	15,674.65	10,532.85	11,172.85
Town purposes	*4,247.99*	*9,544.22*	*2,823.03*	*3,172.85*
Highway purposes	*3,508.00*	*5,699.39*	*6,860.94*	*8,000.00*
District purposes	.....	*431.04*	*848.88*	.....
Special property taxes	.....	130.89	228.14	65.97
Bank taxes	.....	.....	.....	.....
Mortgage taxes	.....	**130.89**	**228.14**	**65.97**
Special assessments	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Licenses and permits	808.80	138.25	290.39	.....
Fines and penalties	.....	86.05	10.00	.....
Gifts and grants	2,650.00	3,765.67	9,388.14	4,000.00
Departmental earnings	.....	134.52	65.70	805.38
Cemeteries	.....	.....	.....	.....
All others	.....	.10	86.03	.....
NON-REVENUE	**$1,989.01**	**$4,777.51**	**$2,443.38**	**$4,072.02**
Municipal indebtedness	**263.75**	**1,406.87**	.....	.....
Temporary loans	263.75	1,406.87	.....	.....
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	.....	.....	**137.46**	**65.97**
Trust and investment transactions	**1,725.26**	**3,370.64**	**2,305.92**	**4,006.05**
Total receipts	**$13,203.80**	**$24,707.64**	**$23,044.63**	**$20,116.22**
Balance on hand at beginning	421.75	529.52	1,239.76	298.77
Grand total	**$13,625.55**	**$25,237.16**	**$24,284.39**	**$20,414.99**

PAYMENTS	(280) New Paltz; population, 2,569	(281) Eaton; population, 2,561	(282 Le Roy; population, 2.540	(283) Colesville; population, 2,525
COST OF GOVERNMENT	**$8,651.75**	**$14,205.44**	**$13,746.15**	**$14,227.15**
General	**8,502.90**	**13,905.44**	**13,746.15**	**14,227.15**
General government	1,819.44	2,018.59	850.42	1,830.54
Protection of persons and property	135.88	715.20	13.40	4.75
General	*135.88*	*715.20*	*13.40*	*4.75*
Special districts—fire	.....	.....	.....	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	213.75	276.48	222.53	291.58
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	5,816.22	10,817.26	11,320.06	11,794.10
General	*5,816.22*	*10,386.22*	*10,471.18*	*11,794.10*
Special districts—lighting	.....	*431.04*	*848.88*	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	224.72	21.00	946.14	284.00
Soldiers' relief	.....	.....	.....	.....
Education	58.80	49.50	18.07	22.18
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	234.09	7.41	375.53	.....
Interest	**148.75**	**300.00**	.....	.....
On temporary loans	13.75	.....	.....	.....
On bonds	135.00	300.00	.....	.....
Permanent improvements	**228.16**	**197.36**	**7,277.44**	.....
Municipal indebtedness	**1,250.00**	**5,000.00**	.....	.....
Temporary loans	250.00	5,000.00	.....	.....
Bonds	1,000.00	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	.....	**417.08**	**150.32**	**65.97**
Trust and investm't transactions	**1,712.66**	**3,370.58**	**2,306.10**	**4,078.99**
Total payments	**$11,842.47**	**$23,190.46**	**$23,480.01**	**$18,372.11**
Balance at close of year	1,783.08	2,046.70	804.38	2,042.88
Grand total	**$13,625.55**	**$25,237.16**	**$24,284.39**	**$20,414.99**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(284) Cape Vincent; population, 2,514	(285) Porter; population, 2,504	(287) Macedon; population, 2,483	(288) Ripley; population, 2,482
REVENUE	**$17,544.59**	**$17,008.61**	**$17,338.80**	**$12,687.65**
General	**17,544.59**	**17 008.61**	**17,338.80**	**12,687.65**
General property taxes	7,550.69	14,694.09	11,313.13	9,912.15
Town purposes	*2,956.54*	*9,544.09*	*5,156.13*	*3,112.15*
Highway purposes	*4,594.15*	*4,550.00*	*6,157.00*	*5,200.00*
District purposes	.....	*600.00*	.....	*1,600.00*
Special property taxes	93.07	435.52	471.81	279.54
Bank taxes	.....	*206.69*	.....	*39.00*
Mortgage taxes	*93.07*	*228.83*	*471.81*	*240.54*
Special assessments	.....	.....	.....	.....
Interest	51.54	.....	109.41	133.33
Licenses and permits	2,123.63	130.00	3,201.40	.....
Fines and penalties	65.00	149.00	.....	22.50
Gifts and grants	6,682.77	1,600.00	2,221.05	1,500.00
Departmental earnings	.....	.....	22.00	.....
Cemeteries	.....	.....	.....	.....
All others	977.89	.....	.....	840.13
NON-REVENUE	**$4,430.34**	.....	**$2,234.58**	**$3,794.63**
Municipal indebtedness	**1,845.56**	.....	.....	.....
Temporary loans	1,845.56	.....	.....	.....
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	.....	.....	**300.00**	**1,592.93**
Trust and investment transactions	2,584.78	.....	**1,934.58**	**2,201.70**
Total receipts	**$21,974.93**	**$17,008.61**	**$19,573.38**	**$16,482.28**
Balance on hand at beginning	855.59	670.32	1,126.34	1,166.73
Grand total	**$22,830.52**	**$17,678.93**	**$20,699.72**	**$17,649.01**

PAYMENTS	(284) Cape Vincent; population, 2,514	(285) Porter; population, 2,504	(287) Macedon; population, 2,483	(288) Ripley; population, 2,482
COST OF GOVERNMENT	**$7,598.22**	**$10,067.10**	**$14,237.79**	**$11,624.96**
General	**7,598.22**	**9,825.71**	**14,237.79**	**11,624.96**
General government	2,368.32	2,420.87	1,671.69	1,153.74
Protection of persons and property	132.80	792.60	492.76	701.30
General	*132.80*	*492.60*	*492.76*	*101.30*
Special districts—fire	.....	*300.00*	.....	*600.00*
Special districts—water	.....	.....	.....	.....
Conservation of health	290.06	442.95	276.03	397.80
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	3,209.29	5,581.32	10,271.74	9,043.51
General	*3,209.29*	*5,381.32*	*10.271.74*	*8,265.76*
Special districts—lighting	.....	*200.00*	.....	*777.75*
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	1,112.55	380.67	1,386.15	172.01
Soldiers' relief	4.11	.....	10.00	.....
Education	97.00	50.00	71.00	23.20
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	384.09	157.30	58.42	133.40
Interest	.....	**241.39**	.....	.....
On temporary loans	.....	.....	36.64	.....
On bonds	.....	204.75	.....	.....
Permanent improvements	**11,863.41**	**2,261.66**	**3,176.29**	**845.28**
Municipal indebtedness	.....	**4,400.00**	.....	.....
Temporary loans	.....	1,400.00	.....	.....
Bonds	.....	3,000.00	.....	.....
Other indeb edness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	**8.91**	**272.18**	**300.00**	**1,735.65**
Trust and investm't transactions	**2,584.78**	.....	**1,929.50**	**2,144.52**
Total payments	**$22,055.32**	**$17,000.94**	**$19,643.58**	**$16,350.41**
Balance at close of year	775.20	677.99	1,056.14	1,298.60
Grand total	**$22.830.52**	**$17.678.93**	**$20,699.72**	**$17,649.01**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(289) Arcade; population, 2,479	(290) Gainesville; population, 2,475	(291) Salem; population, 2,473	(292) Pembroke; population, 2,473
REVENUE	**$11,190.79**	**$16,417.11**	**$10,127.71**	**$12,668.18**
General	**11,190.79**	**16,417.11**	**11,127.71**	**12,668.18**
General property taxes	7,342.90	12,100.69	7,478.16	9,105.61
Town purposes	*2,988.84*	*5,900.69*	*4,029.07*	*3,755.61*
Highway purposes	*4,300.00*	*6,200.00*	*3,009.76*	*5,350.00*
District purposes	*54.06*	.....	*439.33*	.....
Special property taxes	428.57	349.43	624.13	408.64
Bank taxes	*332.11*	*278.91*	*293.75*	*169.38*
Mortgage taxes	*96.46*	*70.52*	*330.38*	*239.26*
Special assessments	.....	.....	.....	.....
Interest	.....	46.52	.....	46.00
Licenses and permits	2,030.15	176.09	174.00	818.80
Fines and penalties	.....	64.00	25.00	5.00
Gifts and grants	1,300.00	3,575.00	1,687.80	1,950.00
Departmental earnings	.....	105.38	98.62	2.78
Cemeteries	.....	.....	.....	.....
All others	89.17	.....	40.00	331.35
NON-REVENUE	**$3,334.20**	**$2,907.95**	**$3,102.04**	**$2,859.80**
Municipal indebtedness	**730.00**	.....	.....	**500.00**
Temporary loans	730.00	.....	.....	500.00
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**185.00**	**423.79**	**32.30**	**391.34**
Trust and investment transactions	**2,419.20**	**2,484.16**	**3,069.74**	**1,968.46**
Total receipts	**$14,524.99**	**$19,325.06**	**$13,229.75**	**$15,527.98**
Balance on hand at beginning	347.15	367.48	1,365.80	1,428.86
Grand total	**$14,872.14**	**$19,692.54**	**$14,595.55**	**$16,956.84**

PAYMENTS	(289) Arcade; population, 2,479	(290) Gainesville; population, 2,475	(291) Salem; population, 2,473	(292) Pembroke; population, 2,473
COST OF GOVERNMENT	**$11,667.73**	**$9,384.03**	**$9,544.79**	**$8,619.28**
General	**11,667.73**	**9,174.03**	**9,544.79**	**8,586.28**
General government	1,114.77	1,733.44	2,121.37	1,567.52
Protection of persons and property	54.06	90.85	483.35	19.36
General	.....	*90.85*	*483.35*	*19.36*
Special districts—fire	*54.06*	.....	.....	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	114.38	232.75	279.25	282.00
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	9,548.12	5,813.51	6,317.89	6,251.17
General	*9,479.37*	*5,813.51*	*5,878.56*	*6,251.17*
Special districts—lighting	*68.75*	.....	*439.33*	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	500.26	1,051.00	203.03	189.20
Soldiers' relief	35.00	.....	.....	50.00
Education	260.00	57.45	99.40	36.00
Cemeteries	.....	38.55	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	41.14	156.48	40.50	191.03
Interest	.....	**210.00**	.....	**33.00**
On temporary loans	.....	210.00	.....	33.00
On bonds	.....	.....	.....	.....
Permanent improvements	**92.14**	**4,037.69**	**363.53**	**3,891.82**
Municipal indebtedness	.....	**2,000.00**	.....	**600.00**
Temporary loans	.....	2,000.00	.....	600.00
Bonds	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	**185.00**	**423.79**	**32.30**	**376.68**
Trust and investm't transactions	**2,419.20**	**2,482.97**	**3,099.18**	**1,972.78**
Total payments	**$14,364.07**	**$18,328.48**	**$13,039.80**	**$15,460.56**
Balance at close of year	508.07	1,364.06	1,555.75	1,496.28
Grand total	**$14,872.14**	**$19,692.54**	**$14,594.55**	**$16,956.84**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(296) Hamlin; population, 2,458	(297) Unadilla; population, 2,457	(299) Palatine; population, 2,449	(300) New Berlin: population, 2,442
REVENUE	**$29,982.04**	**$11,223.33**	**$25,013.52**	**$13,109.66**
General	**29,982.04**	**11,223.33**	**$5,013.52**	**13,109.66**
General property taxes	20,448.07	9,083.19	17,234.83	10,773.35
Town purposes	*10,406.00*	*5,288.30*	*10,284.83*	*3,142.76*
Highway purposes	*8,015.72*	*3,647.50*	*6,950.00*	*5,332.36*
District purposes	*2,026.35*	*147.39*	.....	*2,298.23*
Special property taxes	310.86	249.15	.....	.....
Bank taxes	.....	*150.42*	.....	.....
Mortgage taxes	*310.86*	*98.73*	.....	.....
Special assessments	.....	.....	.....	.....
Interest	60.00	.....	.....	.....
Licenses and permits	6,155.25	158.40	.....	241.94
Fines and penalties	.....	20.00	.....	109 00
Gifts and grants	3,007.86	1,433.25	7,750.81	1,906.35
Departmental earnings	.....	279.34	27.88	79.02
Cemeteries	.....	.....	.....	.....
All others	.....	.....	.....	.....
NON-REVENUE	**$4,118.82**	**$4,853.45**	**$1,985.54**	**$5,561.44**
Municipal indebtedness	**2,168.00**	**1,650.00**	.....	.....
Temporary loans	2,168.00	1,650.00	.....	.....
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**463.66**	**97.21**	**197.32**	**2,142.07**
Trust and investment transactions	**1,487.16**	**3,106.24**	**1,788.22**	**3,419.37**
Total receipts	**$34,100.86**	**$16,076.78**	**$26,999.06**	**$18,671.10**
Balance on hand at beginning	402.85	452.70	3,615.58	5,059.61
Grand total	**$34,503.71**	**$16,529.48**	**$30,614.64**	**$23,730.71**

PAYMENTS	(296) Hamlin; population, 2,458	(297) Unadilla; population, 2,457	(299) Palatine; population, 2,449	(300) New Berlin; population, 2,442
COST OF GOVERNMENT	**$12,901.70**	**$10,784.35**	**$19,131.97**	**$8,358.96**
General	**12,685.31**	**10,648.43**	**18,369.47**	**8,198.96**
General government	2,506.64	1,776.69	2,433.83	1,440.57
Protection of persons and property	2,284.66	219.39	492.50	558.66
General	*258.31*	*72.00*	*492.50*	*356.10*
Special districts—fire	.....	*147.39*	.....	*202.56*
Special districts—water	*2,026.35*	.....	.....	.....
Conservation of health	285.28	358.16	293.36	544.40
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	6,406.87	7,990.72	12,679.48	5,053.95
General	*6,406.87*	*7,990.72*	*12,679.48*	*4,851.95*
Special districts—lighting	.....	.....	.....	*202.00*
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	578.00	227.57	1,978.29	405.40
Soldiers' relief	.....	.....	109.05	31.00
Education	54.00	25.00	94.00	107.20
Cemeteries	64.90	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	504.96	50.90	288.96	57.78
Interest	**216.39**	**135.92**	**762.50**	**160.00**
On temporary loans	216.39	23.42	.....	.....
On bonds	.....	112.50	762.50	160.00
Permanent improvements	**7,999.87**	**109.73**	**6,001.81**	**5,680.54**
Municipal indebtedness	**5,232.59**	**1,750.00**	**3,354.89**	**1,000.00**
Temporary loans	5,232.59	1,750.00	.....	.....
Bonds	.....	.....	2,000.00	1,000.00
Other indebtedness	.....	.....	1,354.89	.....
To Co. Treasurer to reduce taxes	**310.86**	.....	.....	.....
Transfers and refunds	**338.13**	**97.71**	**197.32**	**2,000.00**
Trust and investm't transactions	**1,766.99**	**3,291.84**	**1,790.83**	**3,307.04**
Total payments	**$28,550.14**	**$16,033.63**	**$30,476.82**	**$20,346.54**
Balance at close of year	5,935.57	495.85	137.82	3,384.17
Grand total	**$34,503.71**	**$16,529.48**	**$30,614.64**	**$23,730.71**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(301) Castile; population, 2,440	(303) Schoharie; population, 2,438	(304) Brutus; population, 2,438	(305) Marion; population, 2,435
REVENUE	**$13,943.14**	**$10,283.42**	**$13,840.28**	**$13,837.45**
General	**13,943.14**	**10,283.42**	**13,840.28**	**13,837.45**
General property taxes	9,685.89	7,505.65	6,293.58	11,423.04
Town purposes	*3,695.70*	*4,528.92*	*2,443.58*	*3,473.04*
Highway purposes	*5,990.19*	*2,721.70*	*3,850.00*	*4,500.00*
District purposes	.....	*255.03*	.....	*3,450.00*
Special property taxes	.....	439.22	160.97	477.85
Bank taxes	.....	*391.46*	.....	*263.88*
Mortgage taxes	.....	*47.76*	*160.97*	*213.97*
Special assessments	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Licenses and permits	292.50	1,215.70	1,842.72	180.00
Fines and penalties	.....	45.00	7.00	.....
Gifts and grants	3,850.00	760.85	5,471.61	1,750.00
Departmental earnings	114.75	317.00	.....	.....
Cemeteries	.....	.....	.....	.....
All others	.....	.....	64.40	6.56
NON-REVENUE	**$3,890.86**	**$15,893.08**	**$2,137.59**	**$2,269.54**
Municipal indebtedness	.....	**13,456.20**	.....	.....
Temporary loans	.....	13,456.20	.....	.....
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**731.08**	**852.31**	**468.05**	**200.00**
Trust and investment transactions	**3,159.78**	**1,584.57**	**1,669.54**	**2,069.54**
Total receipts	**$17,834.00**	**$26,176.50**	**$15,977.87**	**$16,106.99**
Balance on hand at beginning	338.53	1,402.94	5,206.71	635.45
Grand total	**$18,172.53**	**$27,579.44**	**$21,184.58**	**$16,742.44**

PAYMENTS	(301) Castile; population, 2,440	(303) Schoharie; population, 2,438	(304) Brutus; population, 2,438	(305) Marion; population, 2,435
COST OF GOVERNMENT	**$13,616.14**	**$7,407.95**	**$9,050.78**	**$12,275.13**
General	**13,616.14**	**7,018.69**	**9,050.78**	**12,252.63**
General government	1,650.43	1,139.25	1,528.83	1,191.63
Protection of persons and property	362.21	71.15	134.05	2,452.00
General	*362.21*	*71.15*	*134.05*	*2.00*
Special districts—fire	.....	.....	.....	*800.00*
Special districts—water	.....	.....	.....	*1,650.00*
Conservation of health	311.50	212.75	242.46	320.38
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	10,704.86	3,982.02	5,603.10	7,974.90
General	*10,704.86*	*3,726.99*	*5,603.10*	*6,974.90*
Special districts—lighting	.....	*255.03*	.....	*1,000.00*
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	566.64	1,341.25	1,057.76	45.00
Soldiers' relief	.....	.....	148.35	.....
Education	20.50	50.73	55.20	202.80
Cemeteries	.....	.....	3.00	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	.....	221.54	178.03	65.92
Interest	.....	**389.26**	.....	**22.50**
On temporary loans	.....	32.86	.....	22.50
On bonds	.....	356.40	.....	.....
Permanent improvements	.....	**4,809.97**	**4,991.97**	.....
Municipal indebtedness	.....	**1,630.00**	.....	**1,000.00**
Temporary loans	.....	750.00	.....	1,000.00
Bonds	.....	880.00	.....	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	**520.50**	**852.31**	**533.22**	**238.92**
Trust and investm't transactions	**3,159.78**	**1,584.57**	**1,693.02**	**2,069.54**
Total payments	**$17,296.42**	**$26,284.80**	**$16,168.99**	**$15,583.59**
Balance at close of year	876.11	1,294.64	4,915.59	1,158.85
Grand total	**$18,172.53**	**$27,579.44**	**$21,184.58**	**$16,742.44**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(306) Yorktown; population, 2,431	(308) Volney; population, 2,420	(310) Richfield; population, 2,419	(311) Worcester; population, 2,416
REVENUE	**$23,468.37**	**$28,688.28**	**$7,181.36**	**$10,835.70**
General	**23,468.37**	**28,688.28**	**7,181.36**	**10,835.70**
General property taxes	16,493.04	13,897.67	3,740.43	8,201.75
Town purposes	*7,870.97*	*9,339.67*	*953.33*	*2,755.20*
Highway purposes	*7,840.00*	*4,558.00*	*2,787.10*	*3,214.47*
District purposes	*782.07*			*2,232.08*
Special property taxes	192.57	90.69	387.05	697.32
Bank taxes			*274.97*	*589.61*
Mortgage taxes	*192.57*	*90.69*	*112.08*	*107.71*
Special assessments				
Interest	506.24	465.15		
Licenses and permits	2,535.00	680.75	1,535.57	135.90
Fines and penalties	5.00	50.50	64.25	6.00
Gifts and grants	3,429.07	4,353.45	1,320.97	1,793.68
Departmental earnings	160.25	51.00	61.70	
Cemeteries				
All others	147.20	9,099.07	71.39	1.05
NON-REVENUE	**$17,606.62**	**$4,199.42**	**$2,775.65**	**$7,163.61**
Municipal indebtedness	**6,097.15**	**2,100.00**	**500.00**	**2,749.05**
Temporary loans	6,097.15	2,100.00	500.00	2,749.05
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**1,999.17**	**125.00**	**33.91**	**308.48**
Trust and investment transactions	**9,510.30**	**1,974.42**	**2,241.74**	**4,106.08**
Total receipts	**$41,074.99**	**$32,887.70**	**$9,957.01**	**$17,999.31**
Balance on hand at beginning	3,820.83	11,375.11	496.69	1,652.90
Grand total	**$44,895.82**	**$44,262.81**	**$10,453.70**	**$19,652.21**

PAYMENTS	(306) Yorktown; population, 2,431	(308) Volney; population, 2,420	(310) Richfield; population, 2,419	(311) Worcester; population, 2,416
COST OF GOVERNMENT	**$19,773.69**	**$14,065.58**	**$7,418.87**	**$11,287.37**
General	**19,442.80**	**10,033.50**	**7,418.87**	**11,287.37**
General government	6,856.82	1,998.60	1,154.51	1,363.45
Protection of persons and property	44.70	79.50	87.70	738.68
General	*44.70*	*79.50*	*87.70*	*29.50*
Special districts—fire				*709.18*
Special districts—water				
Conservation of health	462.30	326.14	169.88	288.68
Sanitation and promotion of cleanliness (sewers)				
Highways	11,094.83	6,851.26	5,061.30	8,197.94
General	*10,314.83*	*6,851.26*	*5,061.30*	*6,678.47*
Special districts—lighting	*780.00*			*1,514.47*
Special districts—sprinkling				*5.00*
Special districts—sidewalks				
Charities	654.54	649.00	681.00	479.00
Soldiers' relief				
Education	24.00	104.00	42.00	68 00
Cemeteries			50.00	
Public utilities—non-commercial				
All others	305.61	25.00	172.48	151.62
Interest	**330.89**	**4,032.08**		
On temporary loans	90.00	64.58		
On bonds	240.89	3,967.50		
Permanent improvements	**2,991.50**	**10,598.09**		**48.70**
Municipal indebtedness	**7,708.38**	**10,620.78**		**2,249.05**
Temporary loans	4,500.00	1,620.78		2,249.05
Bonds	3,208.38	9,000.00		
Other indebtedness				
To Co. Treasurer to reduce taxes				**120.64**
Transfers and refunds	**31.04**	**128.00**	**38.91**	**307.35**
Trust and investm't transactions	**9,510.30**	**1,974.42**	**2.241.74**	**4,106.08**
Total payments	**$40,014.91**	**$37,386.87**	**$9,699.52**	**$18,119.19**
Balance at close of year	4,880.91	6,875.94	754.18	1,533.02
Grand total	**$44,895.82**	**$44,262.81**	**$10,453.70**	**$19,652.21**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(313) Oswegatchie; population, 2,393	(314) Shawangunk; population, 2,392	(315) Clifton Park; population, 2,391	(316) Windsor; population, 2,384
REVENUE	**$38,218.64**	**$21,941.82**	**$13,851.68**	**$16,613.57**
General	**38,218.64**	**21,941.82**	**13,851.68**	**16,613.57**
General property taxes	32,078.89	17,767.95	9,634.87	12,058.72
Town purposes	*23,146.71*	*10,517.95*	*3,269.29*	*6,708.72*
Highway purposes	*8,932.18*	*5,700.00*	*5,960.58*	*5,350.00*
District purposes		*1,550.00*	*405.00*	
Special property taxes	2,632.85		218.76	
Bank taxes	*2,361.32*			
Mortgage taxes	*271.53*		*218.76*	
Special assessments				
Interest				
Licenses and permits	375.90	908.00	2,176.00	253.60
Fines and penalties	5.00	35.00	125.00	50.00
Gifts and grants	3,075.00	3,025.00	1,609.55	3,870.00
Departmental earnings	50.00	21.12	87.50	381.25
Cemeteries				
All others	1.00	184.75		
NON-REVENUE	**$43,800.69**	**$2,802.68**	**$4,233.02**	**$4,646.64**
Municipal indebtedness	**40,495.83**	**700.00**	**2,300.00**	**500.00**
Temporary loans				500.00
Bonds—general	40,000.00	700.00	2,300.00	
Other indebtedness				
Premium and accrued interest	495.83			
Transfers and refunds	**100.00**		**169.25**	**75.00**
Trust and investment transactions	**3,204.86**	**2,102.68**	**1,763.77**	**4,071.64**
Total receipts	**$82,019.33**	**$24,744.50**	**$18,084.70**	**$22,260.21**
Balance on hand at beginning	32,676.24	1,674.00	1,211.74	1,306.31
Grand total	**$114,695.57**	**$26,418.50**	**$19,296.44**	**$22,566.52**

PAYMENTS	(313) Oswegatchie; population, 2,393	(314) Shawangunk; population, 2,392	(315) Clifton Park; population, 2,391	(316) Windsor; population, 2,384
COST OF GOVERNMENT	**$27,007.68**	**$15,103.92**	**$15,543.78**	**$13,068.64**
General	**21,800.91**	**13,922.44**	**15,543.78**	**12,670.01**
General government	8,162.96	2,561.21	2,248.17	1,649.91
Protection of persons and property	542.33	819.95	375.40	119.40
General	*542.33*	*19.95*	*375.40*	*119.40*
Special districts—fire				
Special districts—water		*800.00*		
Conservation of health	342.80	720.81	303.49	14.75
Sanitation and promotion of cleanliness (sewers)				
Highways	10,988.23	9,495.32	12,195.47	10,174.63
General	*10,988.23*	*8,657.11*	*11,907.47*	*10,174.63*
Special districts—lighting		*838.21*	*288.00*	
Special districts—sprinkling				
Special districts—sidewalks				
Charities	967.09	258.15	291.25	413.55
Soldiers' relief	797.50			
Education		67.00	130.00	71.07
Cemeteries				
Public utilities—non-commercial				
All others				226.70
Interest	**5,206.77**	**1,181.48**		**398.63**
On temporary loans	30.00	31.48		358.63
On bonds	5,176.77	1,150.00		40.00
Permanent improvements	**25,534.80**	**2,875.78**		**525.51**
Municipal indebtedness	**9,600.00**	**5,411.30**		**3,200.00**
Temporary loans	2,400.00	1,411.30		2,200.00
Bonds	7,200.00	4,000.00		1,000.00
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**100.00**		**171.25**	**75.00**
Trust and investm't transactions	**3,198.62**	**2,123.74**	**1,763.77**	**3,995.00**
Total payments	**$65,441.10**	**$25,514.74**	**$17,478.80**	**$20,864.15**
Balance at close of year	49,254.47	903.76	1,817.64	1,702.37
Grand total	**$114,695.57**	**$26,418.50**	**$19,296.44**	**$22,566.52**

RECEIPTS	(317) Jay; population, 2,382	(318) Platts-burgh; population, 2,380	(319) Cuba; population, 2,376	(320) Hastings; population, 2,361
REVENUE	**$12,767.08**	**$12,011.61**	**$17,631.42**	**$16,514.15**
General	**12,767.08**	**12,011.61**	**17,631.42**	**16,514.15**
General property taxes	10,814 72	7,872.80	12,887.98	7,795.93
Town purposes	*5,611.16*	*4,894.18*	*6,037.80*	*2,659.64*
Highway purposes	*3,600.00*	*2,946.00*	*6,850.18*	*5,136.29*
District purposes	*1,603.56*	*32.62*	.....	.....
Special property taxes	422.43	75.39	1,028.19	274.00
Bank taxes	*395.39*	.....	*871.13*	*164.21*
Mortgage taxes	*27.04*	*75.39*	*157.06*	*109.79*
Special assessments	.....	.....	.....	.....
Interest	.....	37.48	.....	73.01
Licenses and permits	111.60	2,947.94	1,532.00	958.10
Fines and penalties	.....	30.00	318.00	10.50
Gifts and grants	1,418.33	1,048.00	1,825.00	7,261.01
Departmental earnings	.....	.....	.....	.....
Cemeteries	.....	.....	.....	.....
All others	.....	.....	40.25	141.60
NON-REVENUE	**$5,023.45**	**$3,609.05**	**$4,362.76**	**$4,103.26**
Municipal indebtedness	**1,048.31**	**1,658.00**	**1,500.00**	.....
Temporary loans	1,048.31	1,658.00	1,500.00	.....
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**36.14**	**9.07**	**600.26**	**1,151.74**
Trust and investment transactions	**3,939.00**	**1,941.98**	**2,262.16**	**2,951.52**
Total receipts	**$17,790.53**	**$15,620.66**	**$21,994.18**	**$20,618.41**
Balance on hand at beginning	669.51	1,003.21	715.74	2,569.64
Grand total	**$18,460.04**	**$16,623.87**	**$22,709.92**	**$23,187.05**

PAYMENTS	(317) Jay; population, 2,382	(318) Platts-burgh; population, 2,380	(319) Cuba; population, 2,376	(320) Hastings; population, 2,361
COST OF GOVERNMENT	**$11,861.15**	**$11,304.53**	**$9,890.89**	**$11,321.47**
General	**10,986.46**	**11,263.08**	**9,665.89**	**11,321.47**
General government	2,393.23	2,721.26	1,627.23	1,352.68
Protection of persons and property	296.12	178.62	254.56	246.70
General	*296.12*	*146.00*	*254.56*	*246.70*
Special districts—fire	.....	*32.62*	.....	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	375.60	326.90	255.85	256.75
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	7,083.90	6,747.82	7,321.09	8,985.43
General	*6,093.90*	*6,747.82*	*7,279.59*	*8,985.43*
Special districts—lighting	*990.00*	.....	*41.50*	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	403.88	1,149.98	81.24	442.16
Soldiers' relief	.....	.....	.....	.....
Education	120.00	138.50	62.00	12.75
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	313.73	.....	63.92	25.00
Interest	**874.69**	**41.45**	**225.00**	.....
On temporary loans	13.29	41.45	75.00	.....
On bonds	861.40	.....	150.00	.....
Permanent improvements	**467.69**	.....	**4,447.25**	**4,540.99**
Municipal indebtedness	**1,921.47**	**658.00**	**4,000.00**	.....
Temporary loans	321.47	658.00	3,000.00	.....
Bonds	1,600.00	.....	1,000.00	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	**75.57**	**9.07**	**662.88**	.....
Trust and investm't transactions	**3,893.76**	**1,911.35**	**2,266.12**	**2,939.14**
Total payments	**$18,219.64**	**$13,882.95**	**$21,267.14**	**$18,801.60**
Balance at close of year	240.40	2,740.92	1,442.78	4,385.45
Grand total	**$18,460.04**	**$16,623.87**	**$22,709.92**	**$23,187.05**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(321) Johnsburgh; population, 2,358	(322) Peru; population, 2,356	(323) Busti; population, 2,351	(324) Pompey; population, 2,344
REVENUE	**$18,019.92**	**$14,094.99**	**$13,217.95**	**$16,640.59**
General	**18,019.92**	**14,094.99**	**13,217.95**	**16,640.59**
General property taxes	13,550.14	11,167.61	10,131.02	11,284.69
Town purposes	*5,645.14*	*7,192.61*	*3,293.02*	*6,326.25*
Highway purposes	*7,905.00*	*3,975.00*	*6,838.00*	*4,958.44*
District purposes				
Special property taxes	445.35	49.40	204.13	
Bank taxes	*423.11*			
Mortgage taxes	*22.24*	*49.40*	*204.13*	
Special assessments				
Interest				
Licenses and permits	803.53	879.00	87.30	3,250.00
Fines and penalties			61.00	
Gifts and grants	3,199.00	1,998.88	2,550.00	2,105.90
Departmental earnings			184.50	
Cemeteries				
All others	21.90	.10		
NON-REVENUE	**$6,827.22**	**$5,048.69**	**$2,933.65**	**$3,489.60**
Municipal indebtedness	**3,795.00**	**1,125.00**		
Temporary loans	3,795.00	1,125.00		
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds		**989.17**	**436.97**	
Trust and investment transactions	**3,032.02**	**2,934.52**	**2,496.68**	**3,489.60**
Total receipts	**$24,847.14**	**$19,143.68**	**$16,151.60**	**$20,130.19**
Balance on hand at beginning	5,220.11	1,589.41	963.61	3,797.89
Grand total	**$30,067.25**	**$20,733.09**	**$17,115.21**	**$23,928.08**

PAYMENTS	(321) Johnsburgh; population, 2,358	(322) Peru; population, 2,356	(323) Busti; population, 2,351	(324) Pompey; population, 2,344
COST OF GOVERNMENT	**$19,165.39**	**$12,260.46**	**$11,279.08**	**$12,391.21**
General	**19,165.39**	**11,985.46**	**11,279.08**	**12,191.21**
General government	5,442.82	1,783.46	1,392.25	1,886.91
Protection of persons and property	215.75	23.65	9.30	30.30
General	*215.75*	*23.65*	*9.30*	*30.30*
Special districts—fire				
Special districts—water				
Conservation of health				
Sanitation and promotion of cleanliness (sewers)	353.24	567.58	227.76	290.28
Highways	12,917.51	7,601.08	9,104.41	9,041.81
General	*12,917.51*	*7,601.08*	*9,104.41*	*9,041.81*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	176.07	1,751.75	340.31	924.91
Soldiers' relief			102.00	
Education	60.00	180.10	20.00	17.00
Cemeteries				
Public utilities—non-commercial				
All others				
Interest		77.84	83.05	
On temporary loans		**275.00**		**200.00**
On bonds		275.00		
Permanent improvements	**4,762.94**	**1,279.36**	**984.83**	200.00
Municipal indebtedness		**1,500.00**		**2,673.68**
Temporary loans				**2,500.00**
Bonds		1,500.00		
Other indebtedness				2,500.00
To Co. Treasurer to reduce taxes				
Transfers and refunds	**23.50**	**1,071.52**	**436.97**	
Trust and investm't transactions	**3,032.02**	**2,934.52**	**2,514.61**	**3,295.71**
Total payments	**$26,983.85**	**$19,045.86**	**$15,215.49**	**$20,860.60**
Balance at close of year	3,083.40	1,687.23	1,899.72	3,067.48
Grand total	**$30,067.25**	**$20,733.09**	**$17,115.21**	**$23,928.08**

RECEIPTS	(325) Stamford; population, 2,343	(327) Hannibal; population, 2,334	(328) Brookfield; population, 2,330	(329) Altona; population, 2,328
REVENUE	**$11,650.47**	**$11,988.39**	**$24,230.99**	**$9,865.39**
General	**11,650.47**	**11,988.39**	**24,230.99**	**9,865.39**
General property taxes	5,204.37	7,389.69	15,749.94	7,644.39
Town purposes	*1,059.37*	*2,888.35*	*6,449.75*	*4,644.39*
Highway purposes	*4,045.00*	*4,501.34*	*9,300.19*	*3,000.00*
District purposes	*100.00*			
Special property taxes	1,716.26	163.96	24.75	54.90
Bank taxes	*1,571.44*			
Mortgage taxes	*144.82*	*163.96*	*24.75*	*54.90*
Special assessments				
Interest		34.46		
Licenses and permits	88.20	153.50	207.50	107.10
Fines and penalties	22.50	25.00	34.40	25.00
Gifts and grants	4,275.00	4,200.86	7,975.04	2,025.00
Departmental earnings	344.14	12.00	239.36	9.00
Cemeteries				
All others		8.92		
NON-REVENUE	**$3,673.33**	**$4,634.57**	**$5,650.70**	**$5,341.83**
Municipal indebtedness		**600.00**		**2,018.27**
Temporary loans		600.00		
Bonds—general				2,018.27
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**25.00**	**179.39**	**873.48**	**307.67**
Trust and investment transactions	**3,648.33**	**3,855.18**	**4,777.22**	**3,015.87**
Total receipts	**$15,323.80**	**$16,622.96**	**$29,881.69**	**$15,207.22**
Balance on hand at beginning	329.09	1,100.66	1,388.79	2,068.67
Grand total	**$15,652.89**	**$17,723.62**	**$31,270.48**	**$17,275.89**

PAYMENTS	(325) Stamford; population, 2,343	(327) Hannibal; population, 2,334	(328) Brookfield; population, 2,330	(329) Altona; population, 2,328
COST OF GOVERNMENT	**$11,271.74**	**$12,362.42**	**$22,198.96**	**$11,782.70**
General	**11,271.74**	**12,343.52**	**22,078.33**	**11,610.20**
General government	1,024.80	1,238.96	2,040.10	1,438.06
Protection of persons and property	5.40	21.45	168.29	58.87
General	*5.40*	*21.45*	*50.72*	*58.87*
Special districts—fire			*117.57*	
Special districts—water				
Conservation of health	190.16	286.43	164.90	331.05
Sanitation and promotion of cleanliness (sewers)				
Highways	9,571.29	10,467.48	19,064.56	8,295.02
General	*9,471.29*	*10,467.48*	*18,674.96*	*8,295.02*
Special districts—lighting	*100.00*		*389.60*	
Special districts—sprinkling				
Special districts—sidewalks				
Charities	355.09	103.59	240.97	1,240.20
Soldiers' relief				
Education	75.00	43.70	39.51	108.60
Cemeteries				
Public utilities—non-commercial				
All others	50.00	181.91	360.00	138.40
Interest		**18.90**	**120.63**	**172.50**
On temporary loans		18.90	90.63	77.50
On bonds			30.00	95.00
Permanent improvements			**334.04**	**1,001.00**
Municipal indebtedness	**300.00**	**700.00**	**1,800.00**	**200.00**
Temporary loans	300.00	700.00	1,500.00	200.00
Bonds			300.00	
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**15.23**	**188.31**	**892.87**	**315.29**
Trust and investm't transactions	**3,648.33**	**3,868.45**	**4,775.77**	**3,016.05**
Total payments	**$15,235.30**	**$17,119.18**	**$30,001.64**	**$16,315.04**
Balance at close of year	417.59	604.44	1,268.84	960.85
Grand total	**$15,652.89**	**$17,723.62**	**$31,270.48**	**$17,275.89**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(330) Sandy Creek; population, 2,326	(331) South-port; population, 2,320	(332) Roxbury; population, 2,318	(333) Wheat-land; population, 2,314
REVENUE	**$12,806.85**	**$15,885.57**	**$14,088.25**	**$16,913.18**
General	**12,806.85**	**15,885.57**	**14,088.25**	**16,913.18**
General property taxes	8,857.36	13,051.53	10,267.38	11,169.29
Town purposes	*3,107.00*	*3,744.99*	*4,663.38*	*6,469.29*
Highway purposes	*5,750.36*	*8,950.00*	*4,500.00*	*4,100.00*
District purposes	.....	*356.54*	*1,104.00*	*600.00*
Special property taxes	189.82	642.04	720.87	228.13
Bank taxes	*121.21*	.....	*641.64*	.....
Mortgage taxes	*68.61*	*642.04*	*79.23*	*228.13*
Special assessments	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Licenses and permits	187.00	.....	283.00	94.25
Fines and penalties	102.90	106.00	.....	95.00
Gifts and grants	3,193.88	2,000.00	2,817.00	1,500.00
Departmental earnings	275.89	86.00	.....	132.00
Cemeteries	.....	.....	.....	.....
All others	.....	.....	.....	3,694.51
NON-REVENUE	**$31,442.67**	**$2,755.24**	**$4,919.19**	**$1,823.34**
Municipal indebtedness	**400.00**	.....	**1,800.00**	.....
Temporary loans	400.00	.....	1,800.00	.....
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**98.03**	**498.06**	.....	.....
Trust and investment transactions	**2,944.64**	**2,257.18**	**3,119.19**	**1,823.34**
Total receipts	**$16,249.52**	**$18,640.81**	**$19,007.44**	**$18,736.52**
Balance on hand at beginning	759.45	2,020.26	1,334.60	1,537.89
Grand total	**$17,008.97**	**$20,661.07**	**$20,342.04**	**$20,274.41**

PAYMENTS	(330) Sandy Creek; population, 2,326	(331) South-port; population, 2,320	(332) Roxbury; population, 2,318	(333) Wheat-land; population, 2,314
COST OF GOVERNMENT	**$8,427.77**	**$14,996.22**	**$12,457.95**	**$10,711.82**
General	**8,427.77**	**14,996.22**	**12,457.95**	**10,563.60**
General government	1,340.09	2,073.00	1,642.37	2,281.62
Protection of persons and property	55.53	38.35	539.23	330.19
General	*55.53*	*38.35*	*219.23*	*330.19*
Special districts—fire	.....	.....	*320.00*	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	223.07	289.65	290.56	275.79
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	6,379.91	11,949.77	9,471.85	5,211.24
General	*6,379.91*	*11,605.01*	*8,687.85*	*4,611.24*
Special districts—lighting	.....	*344.76*	.....	*600.00*
Special districts—sprinkling	.....	.....	*784.00*	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	376.32	280.80	401.81	1,224.89
Soldiers' relief	.....	.....	.....	.....
Education	30.00	94.00	35.70	14.50
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	22.85	270.65	51.81	1,225.37
Interest	.....	.....	**24.62**	**148.22**
On temporary loans	.....	.....	24.62	138.22
On bonds	.....	.....	.....	10.00
Permanent improvements	**4,680.40**	**301.15**	**1,680.35**	**2,933.36**
Municipal indebtedness	.....	.....	**2,394.32**	**2,800.00**
Temporary loans	.....	.....	1,800.00	2,600.00
Bonds	.....	.....	.....	200.00
Other indebtedness	.....	.....	594.32	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	**228.13**
Transfers and refunds	**84.57**	**508.38**	**33.48**	.....
Trust and investm't transactions	**2,949.24**	**2,257.18**	**3,135.13**	**1,823.34**
Total payments	**$16,149.98**	**$18,062.93**	**$19,701.23**	**$18,496.65**
Balance at close of year	866.99	2,598.14	640.81	1,777.76
Grand total	**$17,008.97**	**$20,661.07**	**$20,342.04**	**$20,274.41**

RECEIPTS	(334) Stockport; population, 2,313.	(336) Walworth; population, 2,308	(337) Bethel; population, 2,308	(338) Fort Ann; population, 2,302
REVENUE	**$7,690.15**	**$10,473.84**	**$13,724.06**	**$13,498.48**
General	**7,690.15**	**10,473.84**	**13,724.06**	**13,498.48**
General property taxes	5,391.41	8,283.54	9,107.10	*9,711.79*
Town purposes	*2,231.41*	*2,583.54*	*2,950.85*	*3,411.79*
Highway purposes	*3,160.00*	*5,700.00*	*6,156.25*	*6,300.00*
District purposes				
Special property taxes	134.79	130.46	125.80	150.13
Bank taxes				
Mortgage taxes	*134.79*	*130.46*	*125.80*	*150.13*
Special assessments				
Interest		129.24	22.87	
Licenses and permits	1,251.67	123.85		
Fines and penalties	20.00			830.56
Gifts and grants	750.00	1,775.00	4,050.00	
Departmental earnings	142.28	31.75	311.51	2,800.00
Cemeteries				6.00
All others			106.78	
NON-REVENUE	**$1,121.40**	**$2,777.77**	**$2,300.72**	**$4,020.66**
Municipal indebtedness				
Temporary loans				
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**35.00**	**591.57**	**50.00**	**474.86**
Trust and investment transactions	**1,086.40**	**1,686.20**	**2,250.72**	**3,545.80**
Total receipts	**$8,811.55**	**$12,751.61**	**$16,024.78**	**$17,519.14**
Balance on hand at beginning	649.24	2,155.64	1,311.82	570.54
Grand total	**$9,460.79**	**$14,907.25**	**$17,336.60**	**$18,089.68**

PAYMENTS	(334) Stockport; population, 2,313	(336) Walworth; population, 2,308	(337) Bethel; population, 2,308	(338) Fort Ann; population, 2,302
COST OF GOVERNMENT	**$6,877.70**	**$10,861.84**	**$12,047.41**	**$12,216.47**
General	**6,877.70**	**10,861.84**	**12,035.22**	**12,216.47**
General government	1,945.41	946.39	1,095.31	2,175.79
Protection of persons and property	56.20	5.00	52.45	38.03
General	*56.20*	*5.00*	*52.45*	*38.03*
Special districts—fire				
Special districts—water				
Conservation of health	40.25	324.15	293.78	676.82
Sanitation and promotion of cleanliness (sewers)				
Highways	4,517.45	9,051.53	10,371.18	8,806.70
General	*4,517.45*	*9,051.53*	*10,371.18*	*8,806.70*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	134.39	344.77	32.20	238.24
Soldiers' relief				
Education	134.00	34.00	23.50	156.00
Cemeteries				
Public utilities—non-commercial				
All others	50.00	156.00	166.80	124.89
Interest			**12.19**	
On temporary loans			12.19	
On bonds				
Permanent improvements			**92.00**	
Municipal indebtedness			**512.72**	
Temporary loans			512.72	
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**126.51**	**591.57**	**52.01**	**474.86**
Trust and investm't transactions	**1,075.90**	**1,686.20**	**2,285.64**	**3,545.80**
Total payments	**$8,080.11**	**$13,139.61**	**$14,989.78**	**$16,237.13**
Balance at close of year	1,380.68	1,767.64	2,346 82	1,852.55
Grand total	**$9,460.79**	**$14,907.25**	**$17,336.60**	**$18,089.68**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(339) Woodbury; population, 2,300	(340) Nunda; population, 2,289	(342) Yates; population, 2,288	(343) Naples; population, 2,285
REVENUE	**$31,688.62**	**$6,495.71**	**$15,730.02**	**$16,880.98**
General	**31,688.62**	**6,495.71**	**15,730.02**	**16,880.98**
General property taxes	16,990.75	4,076.27	12,770.66	9,725.00
Town purposes	*7,905.75*	*4,076.27*	*6,138.66*	*4,725.00*
Highway purposes	*3,100.00*	.....	*6,632.00*	*5,000.00*
District purposes	*5,985.00*	.....	.....	.....
Special property taxes	561.21	143.94	462.13	38.77
Bank taxes	.....	.....	*116.71*	.....
Mortgage taxes	*561.21*	*143.94*	*345.42*	*38.77*
Special assessments	.....	.....	.....	.....
Interest	.....	.....	12.25	30.00
Licenses and permits	1,308.34	93.00	168.98	4,354.60
Fines and penalties	15.00	.....	90.00	85.75
Gifts and grants	12,750.00	1,975.00	2,016.00	1,875.00
Departmental earnings	63.32	.....	210.00	771.86
Cemeteries	.....	.....	.....	.....
All others	.....	207.50	.....	.....
NON-REVENUE	**$1,282.89**	**$4,091.30**	**$4,900.56**	**$7,707.98**
Municipal indebtedness	.....	**2,000.00**	**2,480.00**	**3,843.88**
Temporary loans	.....	2,000.00	680.00	3,843.88
Bonds—general	.....	.....	1,800.00	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**168.35**	**513.32**	**300.00**	**638.26**
Trust and investment transactions	**1,114.54**	**1,577.98**	**2,120.56**	**3,225.84**
Total receipts	**$32,971.51**	**$10,587.01**	**$20,630.58**	**$24,588.96**
Balance on hand at beginning	4,506.34	9,265.54	6,545.22	2,276.71
Grand total	**$37,477.85**	**$19,852.55**	**$27,175.80**	**$22,312.25**

PAYMENTS	(339) Woodbury; population, 2,300	(340) Nunda; population, 2,289	(342) Yates; population, 2,288	(343) Naples; population, 2,285
COST OF GOVERNMENT	**$17,423.31**	**$12,668.76**	**$10,586.48**	**$10,015.42**
General	**17,337.87**	**12,615.50**	**10,586.48**	**8,875.30**
General government	2,165.81	1,733.19	10,533.26	1,389.40
Protection of persons and property	2,208.38	53.00	2,214.08	108.35
General	*483.38*	*53.00*	*891.05*	*108.35*
Special districts—fire	*1,725.00*	.....	*891.05*	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	844.56	155.09	204.84	145.26
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	11,199.71	10,556.72	6,703.87	7,106.92
General	*6,588.41*	*10,556.72*	*6,703.87*	*7,106.92*
Special districts—lighting	*4,611.30*	.....	.....	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	784.54	.....	174.00	.....
Soldiers' relief	.....	.....	.....	.....
Education	75.00	65.50	81.30	17.00
Cemeteries	.....	2.00	50.00	7.22
Public utilities—non-commercial	.....	.....	.....	.....
All others	59.87	50.00	214.12	101.15
Interest	**85.44**	**53.20**	**53.22**	**1,140.12**
On temporary loans	85.44	53.20	8.22	81.62
On bonds	.....	.....	45.00	1,058.50
Permanent improvements	**11,475.00**	.....	**1,675.30**	**6,896.63**
Municipal indebtedness	**3,500.00**	**2,000.00**	**680.00**	**1,500.00**
Temporary loans	3,500.00	2,000.00	680.00	.....
Bonds	.....	.....	.....	1,500.00
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	**462.13**	.....
Transfers and refunds	**381.89**	**519.48**	**300.00**	**649.08**
Trust and investm't transactions	**1,114.54**	**2,829.08**	**2,120.56**	**3,249.71**
Total payments	**$33,894.74**	**$18,017.26**	**$15,824.47**	**$22,310.84**
Balance at close of year	3,583.11	1,835.29	11,351.33	1.41
Grand total	**$37,477.85**	**$19,852.55**	**$27,175.80**	**$22,312.25**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(344) Elma; population, 2,282	(345) Duanesburgh; population, 2,280	(346) White Creek; population, 2,275	(348) Orleans; population, 2,269
REVENUE	**$17,187.80**	**$18,741.66**	**$9,745.90**	**$16,237.27**
General	**17,187.80**	**18,741.66**	**9,745.90**	**16,237.27**
General property taxes	8,250.05	12,421.15	7,069.04	8,801.78
Town purposes	*2,350.05*	*4,221.15*	*2,569.04*	*3,671.75*
Highway purposes	*5,900.00*	*8,200.00*	*4,500.00*	*5,130.03*
District purposes				
Special property taxes	111.42	606.02	219.18	92.62
Bank taxes			*129.03*	
Mortgage taxes	*111.42*	*606.02*	*90.15*	*92.62*
Special assessments				
Interest	49.19	119.51		
Licenses and permits	6,365.00	3,090.45	114.00	287.32
Fines and penalties	5.00	20.00	17.52	25.00
Gifts and grants	1,950.00	2,400.00	2,000.00	6,822.92
Departmental earnings		58.00	326.16	
Cemeteries				
All others	457.14	26.53		207.63
NON-REVENUE	**$5,402.55**	**$8,932.85**	**$2,733.98**	**$3,245.22**
Municipal indebtedness	**3,153.00**			300.00
Temporary loans	3,153.00			300.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**811.57**	**5,957.82**		**279.00**
Trust and investment transactions	**1,437.98**	**2,975.03**	**2,733.98**	**2,666.22**
Total receipts	**$22,590.35**	**$27,674.51**	**$12,479.88**	**$19,482.49**
Balance on hand at beginning	606.49	3,003.55	1,121.52	397.14
Grand total	**$23,196.84**	**$30,678.06**	**$13,601.40**	**$19,879.63**

PAYMENTS	(344) Elma; population, 2,282	(345) Duanesburgh; population, 2,280	(346) White Creek; population, 2,275	(348) Orleans; population, 2,269
COST OF GOVERNMENT	**$18,807.51**	**$18,289.67**	**$7,746.95**	**$12,191.71**
General	**18,564.63**	**18,121.67**	**7,746.95**	**12,188.06**
General government	1,474.56	2,733.75	1,376.03	1,825.55
Protection of persons and property	22.60	88.95	179.70	12.90
General	*22.60*	*88.95*	*179.70*	*12.90*
Special districts—fire				
Special districts—water				
Conservation of health	351.78	349.34	93.73	370.11
Sanitation and promotion of cleanliness (sewers)				
Highways	16,415.49	13,757.26	5,761.28	9,428.72
General	*16,415.49*	*13,757.26*	*5,761.28*	*9,428.72*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	85.95	1,055.41	291.21	465.14
Soldiers' relief				
Education	80.00	80.44		37.26
Cemeteries		5.00	15.00	
Public utilities—non-commercial				
All others	134.25	51.52	30.00	48.28
Interest	**242.88**	**168.00**		**3.65**
On temporary loans	242.88	168.00		3.65
On bonds				
Permanent improvements	**817.49**	**164.68**	**2,308.73**	**4,483.09**
Municipal indebtedness		**3,050.00**		**215.04**
Temporary loans		3,050.00		215.04
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**757.14**	**1,100.00**		**4.21**
Trust and investm't transactions	**1,437.98**	**2,880.82**	**2,700.02**	**2,844.66**
Total payments	**$21,820.12**	**$25,485.17**	**$12,755.70**	**$19,738.71**
Balance at close of year	1,376.72	5,192.89	845.70	140.92
Grand total	**$23,196.84**	**$30,678.06**	**$13,601.40**	**$19,879.63**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(349) Scriba; population, 2,260	(350) Oakfield; population, 2,257	(351) Middleburgh; population, 2,253	(352) Rose; population, 2,243
REVENUE	**$15,556.76**	**$8,769.62**	**$12,594.65**	**$12,827.44**
General	**15,556.76**	**8,769.62**	**12,594.65**	**12,827.44**
General property taxes	6,636.59	5,945.49	10,763.50	10,490.00
Town purposes	*2,418.52*	*2,378.49*	*6,208.50*	*4,825.00*
Highway purposes	*4,218.07*	*3,567.00*	*4,555.55*	*4,460.00*
District purposes				*1,205.00*
Special property taxes	107.44	84.13		375.62
Bank taxes				*174.26*
Mortgage taxes	*107.44*	*84.13*		*201.36*
Special assessments				
Interest		152.25		
Licenses and permits	186.25	1,288.25		132.30
Fines and penalties		266.00		
Gifts and grants	8,006.66	1,033.50	1,800.00	1,775.00
Departmental earnings	40.72			54.52
Cemeteries			31.15	
All others	579.10			
NON-REVENUE	**$3,106.18**	**$1,827.34**	**$5,478.00**	**$2,638.87**
Municipal indebtedness			**1,920.00**	**450.00**
Temporary loans			1,920.00	450.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**372.44**	**250.00**	**1,200.00**	
Trust and investment transactions	**2,733.74**	**1,577.34**	**2,358.00**	**2,188.87**
Total receipts	**$18,662.94**	**$10,596.96**	**$18,072.65**	**$15,466.31**
Balance on hand at beginning	1,212.36	1,487.04	2,127.62	2,485.20
Grand total	**$19,875.30**	**$12,084.00**	**$20,200.27**	**$17,951.51**

PAYMENTS	(349) Scriba; population, 2,260	(350) Oakfield; population, 2,257	(351) Middleburgh; population, 2,253	(352) Rose; population, 2,243
COST OF GOVERNMENT	**$7,375.04**	**$4,701.84**	**$10,154.17**	**$12,595.74**
General	**7,375.04**	**4,701.84**	**10,039.68**	**12,547.00**
General government	988.85	1,009.27	1,393.71	1,281.02
Protection of persons and property	21.70	138.70	90.05	623.55
General	*21.70*	*138.70*	*90.05*	*123.55*
Special districts—fire				*500.00*
Special districts—water				
Conservation of health	289.68	143.40	236.01	317.58
Sanitation and promotion of cleanliness (sewers)				
Highways	5,668.21	2,858.72	6,572.72	9,654.36
General	*5,668.21*	*2,858.72*	*6,572.72*	*8,486.32*
Special districts—lighting				*1,168.04*
Special districts—sprinkling				
Special districts—sidewalks				
Charities	226.56	449.00	1,485.76	506.95
Soldiers' relief	20.00			21.16
Education	56.20	39.00	12.00	46.00
Cemeteries				24.25
Public utilities—non-commercial				
All others	103.84	63.75	249.43	72.13
Interest			**114.49**	**48.74**
On temporary loans			114.49	48.74
On bonds				
Permanent improvements	**7,591.70**	**1,465.60**	**2,446.00**	**376.54**
Municipal indebtedness			**2,525.00**	**1,274.78**
Temporary loans			2,525.00	1,274.78
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**512.92**	**250.00**	**1,202.74**	
Trust and investm't transactions	**2,769.79**	**1,572.40**	**2,358.00**	**2,127.48**
Total payments	**$18,249.45**	**$7,989.84**	**$18,685.91**	**$16,374.54**
Balance at close of year	1,625.85	4,094.16	1,514.36	1,576.97
Grand total	**$19,875.30**	**$12,084.00**	**$20,200.27**	**$17,951.51**

RECEIPTS	(353) Moravia; population, 2,239	(354) North-ampton; population, 2,231	(355) Franklin; population, 2,222	(356) Nassau; population, 2,205
REVENUE	**$13,936.24**	**$10,720.01**	**$14,685.46**	**$12,085.16**
General	**13,936.24**	**10,720.01**	**14,685.46**	**12,085.16**
General property taxes	7,083.54	7,878.22	9,972.52	6,101.49
Town purposes	*3,316.54*	*4,310.22*	*3,352.52*	*2,101.49*
Highway purposes	*3,767.00*	*3,568.00*	*6,500.00*	*4,000.00*
District purposes			*120.00*	
Special property taxes	1,261.06		519.51	67.07
Bank taxes	*1,156.43*		*488.17*	
Mortgage taxes	*104.63*		*31.34*	*67.07*
Special assessments				
Interest	20.15		7.43	19.98
Licenses and permits	210.00	1,366.79	34.00	2,775.94
Fines and penalties			52.00	
Gifts and grants	4,761.44	1,475.00	4,100.00	2,550.00
Departmental earnings	600.05			570.68
Cemeteries				
All others				
NON-REVENUE	**$2,789.94**	**$2,988.54**	**$5,361.42**	**$2,770.21**
Municipal indebtedness		**711.50**	**400.00**	
Temporary loans		711.50	400.00	
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds		**25.00**	**550.00**	**210.00**
Trust and investment transactions	**2,789.94**	**2,252.04**	**4,411.42**	**2,560.21**
Total receipts	**$16,726.18**	**$13,708.55**	**$20,046.88**	**$14,855.37**
Balance on hand at beginning	1,622.86	588.01	1,229.39	1,540.44
Grand total	**$18,349.04**	**$14,296.56**	**$21,276.27**	**$16,395.81**

PAYMENTS	(353) Moravia; population, 2,239	(354) North-ampton; population, 2,231	(355) Franklin; population, 2,222	(356) Nassau; population, 2,205
COST OF GOVERNMENT	**$7,364.13**	**$8,253.28**	**$13,505.37**	**$9,411.74**
General	**7,349.13**	**8,250.16**	**13,471.04**	**9,411.74**
General government	1,467.94	2,150.17	1,448.59	1,102.34
Protection of persons and property	8.40	75.40	187.90	87.25
General	*8.40*	*75.40*	*67.90*	*87.25*
Special districts—fire			*120.00*	
Special districts—water				
Conservation of health	136.85	162.25	248.55	185.69
Sanitation and promotion of cleanliness (sewers)				
Highways	5,044.20	4,611.48	10,985.30	7,186.75
General	*5,044.20*	*4,611.48*	*10,985.30*	*7,186.75*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	609.54	1,019.06	301.45	754.12
Soldiers' relief	50.00			
Education	32.20	75.00	79.00	47.50
Cemeteries				
Public utilities—non-commercial				
All others		156.80	220.25	48.09
Interest	**15.00**	**3.12**	**34.33**	
On temporary loans	15.00	3.12	34.33	
On bonds				
Permanent improvements	**4,203.35**	**2,093.58**	**910.25**	**39.00**
Municipal indebtedness	**1,000.00**	**150.00**	**1,200.00**	
Temporary loans	1,000.00	150.00	1,200.00	
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds		**376.56**	**554.00**	**233.05**
Trust and investm't transactions	**2,800.13**	**2,253.68**	**4,376.57**	**2,550.21**
Total payments	**$15,367.61**	**$13,127.10**	**$20,546.19**	**$12,234.00**
Balance at close of year	2,981.43	1,169.46	730.08	4,161.81
Grand total	**$18,349.04**	**$14,296.56**	**$21,276.27**	**$16,395.81**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(357) Amenia; population, 2,204	(359) Bolivar; population, 2,180	(361) East Fishkill; population, 2,173	(362) Addison; population, 2,160
REVENUE	**$17,305.37**	**$9,334.67**	**$11,054.46**	**$8,079.76**
General	**17,305.37**	**9,334.67**	**11,054.46**	**8,079.76**
General property taxes	11,976.55	6,036.90	8,075.86	4,709.79
Town purposes	*6,195.88*	*1,568.90*	*2,225.86*	*2,309.79*
Highway purposes	*4,600.00*	*4,468.00*	*5,850.00*	*2,400.00*
District purposes	*1,180.67*			
Special property taxes		368.27		
Bank taxes		*235.87*		
Mortgage taxes		*132.40*		
Special assessments				
Interest			107.32	
Licenses and permits	1,219.82	1,700.20	217.05	1,458.72
Fines and penalties	10.00	61.80	25.00	490.75
Gifts and grants	1,750.00	1,100.00	2,429.23	1,275.00
Departmental earnings	2,349.00		200.00	145.50
Cemeteries				
All others		67.50		
NON-REVENUE	**$2,986.87**	**$2,601.88**	**$3,904.46**	**$2,139.06**
Municipal indebtedness			**2,005.00**	
Temporary loans			2,005.00	
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**901.33**	**625.00**	**350.00**	**171.85**
Trust and investment transactions	**2,085.54**	**1,976.88**	**1,549.46**	**1,967.21**
Total receipts	**$20,292.24**	**$11,936.55**	**$14,958.92**	**$10,218.82**
Balance on hand at beginning	1,036.32	2,133.52	599.28	1,776.87
Grand total	**$21,328.56**	**$14,070.07**	**$15,558.20**	**$11,995.69**

PAYMENTS	(357) Amenia; population, 2,204	(359) Bolivar; population, 2,180	(361) East Fishkill; population, 2,173	(362) Addison; population, 2,160
COST OF GOVERNMENT	**$13,435.16**	**$7,371.68**	**$13,230.70**	**$8,095.31**
General	**13,435.16**	**7,371.68**	**13,230.70**	**8,095.31**
General government	1,160.34	881.98	1,759.20	1,928.24
Protection of persons and property	1,089.29	2.50	315.30	651.05
General	*633.37*	*2.50*	*315.30*	*651.05*
Special districts—fire	*151.89*			
Special districts—water	*304.03*			
Conservation of health	283.65	171.65	317.86	234.78
Sanitation and promotion of cleanliness (sewers)				
Highways	10,403.17	5,660.38	10,681.69	4,987.24
General	*9,678.42*	*5,660.38*	*10,681.69*	*4,987.24*
Special districts—lighting	*724.75*			
Special districts—sprinkling				
Special districts—sidewalks				
Charities	240.64	41.67	117.50	199.40
Soldiers' relief	14.00			
Education	100.00	15.00	24.15	
Cemeteries				
Public utilities—non-commercial				
All others	144.07	598.50	15.00	94.60
Interest				
On temporary loans				
On bonds				
Permanent improvements	**1,582.50**	**748.29**	**25.00**	
Municipal indebtedness	**816.08**			
Temporary loans	816.08			
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**908.12**	**681.25**	**200.00**	**214.82**
Trust and investm't transactions	**2,085.54**	**1,906.63**	**1,399.96**	**1,967.21**
Total payments	**$18,827.40**	**$10,707.85**	**$14,855.66**	**$10,277.34**
Balance at close of year	2,501.16	3,362.22	702.54	1,718.35
Grand total	**$21,328.56**	**$14,070.07**	**$15,558.20**	**$11,995.69**

RECEIPTS	(363) New Albion; population, 2,152	(364) Canandaigua; population, 2,140	(365) Sandlake population, 2,140	(366) Chester; population, 2,135
REVENUE	**$8,595.62**	**$24,950.49**	**$11,903.83**	**$9,140.37**
General	**8,595.62**	**24,950.49**	**11,903.83**	**9,140.37**
General property taxes	6,173.93	17,524.06	6,487.02	6,075.28
Town purposes	*2,823.93*	*6,174.06*	*2,959.35*	*2,875.28*
Highway purposes	*3,350.00*	*11,350.00*	*3,400.00*	*3,200.00*
District purposes			*127.67*	
Special property taxes	709.89		154.57	720.54
Bank taxes	*576.94*			*611.55*
Mortgage taxes	*132.95*		*154.57*	*108.99*
Special assessments				
Interest		85.00	159.25	
Licenses and permits	40.05	2,713.30	3,033.39	1,334.75
Fines and penalties	51.00			
Gifts and grants	1,600.00	3,425.00	2,000.00	1,000.00
Departmental earnings	20.75	373.00	69.60	9.80
Cemeteries				
All others		830.13		
NON-REVENUE	**$2,559.48**	**$6,755.99**	**$2,212.09**	**$1,342.58**
Municipal indebtedness		**3,200.00**		
Temporary loans		3,200.00		
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**615.00**	**1,195.13**	**291.71**	
Trust and investment transactions	**1,944.48**	**2,360.86**	**1,920.38**	**1,342.58**
Total receipts	**$11,155.10**	**$31,706.48**	**$14,115.92**	**$10,482.95**
Balance on hand at beginning	505.61	632.59	2,389.34	1,731.73
Grand total	**$11,660.71**	**$32,339.07**	**$16,505.26**	**$12,214.68**

PAYMENTS	(363) New Albion; population, 2,152	(364) Canandaigua; population, 2,140	(365) Sandlake population, 2,140	(366) Chester; population, 2,135
COST OF GOVERNMENT	**$7,057.60**	**$16,135.28**	**$9,076.70**	**$6,873.91**
General	**6,997.60**	**15,941.53**	**9,076.70**	**6,873.91**
General government	1,064.69	2,119.21	1,880.41	1,782.98
Protection of persons and property	15.75	80.80	133.12	31.10
General	*15.75*	*80.80*	*5.45*	*31.10*
Special districts—fire			*127.67*	
Special districts—water				
Conservation of health	106.10	273.29	386.43	99.00
Sanitation and promotion of cleanliness (sewers)				
Highways	5,216.47	13,294.94	6,272.79	3,742.07
General	*5,216.47*	*13,294.94*	*6,272.79*	*3,742.07*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	409.54		312.90	916.92
Soldiers' relief		50.00		24.00
Education	31.60	88.29	66.05	46.10
Cemeteries				
Public utilities—non-commercial				
All others	153.45	35.00	25.00	231.74
Interest	**60.00**	**193.75**		
On temporary oans		193.75		
On bonds	60.00			
Permanent improvements	**125.00**	**9,641.45**		**146.90**
Municipal indebtedness	**1,000.00**	**2,000.00**		
Temporary loans		2,000.00		
Bonds	1,000.00			
Other indebtedness				
To Co. Treasurer to reduce taxes	**18.21**			**1,500.00**
Transfers and refunds	**250.00**	**1,195.13**	**291.71**	**32.35**
Trust and investm't transactions	**1,953.40**	**2,360.86**	**1,918.40**	**1,342.58**
Total payments	**$10,404.21**	**$31,332.72**	**$11,286.81**	**$9,895.74**
Balance at close of year	1,256.50	1,006.35	5,218.45	2,318.94
Grand total	**$11,660.71**	**$32,339.07**	**$16,505.26**	**$12,214.68**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(368) Constantia; population, 2,123	(369) Lima; population, 2,118	(370) Easton; population, 2,118	(371) Blooming Grove; population, 2,116
REVENUE	**$13,113.17**	**$10,037.06**	**$23,935.07**	**$17,224.89**
General	**13,113.17**	**10,037.06**	**23,935.07**	**17,224.89**
General property taxes	6,603.33	7,081.76	20,905.04	13,718.13
Town purposes	*2,303.33*	*2,536.76*	*13,644.69*	*5,568.13*
Highway purposes	*4,300.00*	*4,545.00*	*7,260.35*	*8,150.00*
District purposes				
Special property taxes	60.49	319.66	46.82	475.22
Bank taxes		*179.35*		*272.66*
Mortgage taxes	*60.49*	*140.31*	*46.82*	*202.56*
Special assessments				
Interest				
Licenses and permits	882.17	780.25	433.00	605.16
Fines and penalties				
Gifts and grants	5,584.82	1,522.50	2,541.21	1,825.00
Departmental earnings		309.89	6.00	
Cemeteries				
All others	42.36	22.90		601.38
NON-REVENUE	**$3,178.46**	**$7,953.39**	**$231.19**	**$4,284.21**
Municipal indebtedness		**6,485.50**		**2,374.15**
Temporary loans		3,900.00		2,374.15
Bonds—general		2,522.50		
Other indebtedness		63.00		
Premium and accrued interest				
Transfers and refunds	**412.48**	**239.01**	**231.19**	**57.52**
Trust and investment transactions	**2,765.98**	**1,228.88**		**1,852.54**
Total receipts	**$16,291.63**	**$17,990.35**	**$24,163.26**	**$21,509.10**
Balance on hand at beginning	669.11	896.73	1,751.38	519.70
Grand total	**$16,960.74**	**$18,887.08**	**$25,914.64**	**$22,028.80**

PAYMENTS	(368) Constantia; population, 2,123	(369) Lima; population, 2,118	(370) Easton; population, 2,118	(371) Blooming Grove; population, 2,116
COST OF GOVERNMENT	**$5,858.18**	**$11,753.15**	**$12,116.07**	**$17,252.59**
General	**5,858.18**	**11,262.65**	**10,400.91**	**17,150.20**
General government	1,284.66	1,721.58	867.32	1,785.03
Protection of persons and property	95.74	793.30	319.85	124.62
General	*95.74*	*793.30*	*319.85*	*124.62*
Special districts—fire				
Special districts—water				
Conservation of health	377.19	179.20	257.75	247.05
Sanitation and promotion of cleanliness (sewers)				
Highways	3,341.67	8,162.21	8,727.39	14,169.40
General	*3,341.67*	*8,162.21*	*8,727.39*	*14,169.40*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	666.72		77.00	58.75
Soldiers' relief				
Education	50.00	52.35	101.60	88.90
Cemeteries				
Public utilities—non-commercial				
All others	42.20	354.01	50.00	676.45
Interest		**490.50**	**1,715.16**	**102.39**
On temporary loans		63.00	325.14	2.39
On bonds		427.50	1,390.02	100.00
Permanent improvements	**6,628.34**	**300.00**	**512.88**	**63.74**
Municipal indebtedness		**3,800.00**	**9,557.15**	**1,780.00**
Temporary loans		1,800.00	9,557.15	780.00
Bonds		2,000.00		1,000.00
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**412.48**	**200.00**	**210.39**	**101.31**
Trust and investm't transactions	**2,765.98**	**1,228.88**		**1,852.54**
Total payments	**$15,664.88**	**$17,282.03**	**$22,396.49**	**$21,050.18**
Balance at close of year	1,295.76	1,605.05	3,518.15	978.62
Grand total	**$16,960.74**	**$18,887.08**	**$25,914.64**	**$22,028.80**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(372) Denmark; population, 2,116	(373) Westmoreland; population, 2,115	(375) Avoca; population, 2,108	(376) Caledonia; population, 2,102
REVENUE	**$13,003.22**	**$16,540.68**	**$15,307.33**	**$10,341.31**
General	**13,003.22**	**16,540.68**	**15,307.33**	**10,341.31**
General property taxes	9,956.78	10,600.28	13,722.43	8,073.81
Town purposes	*4,012.14*	*4,743.28*	*8,422.43*	*2,973.81*
Highway purposes	*5,794.64*	*4,942.00*	*4,900.00*	*5,100.00*
District purposes	*150.00*	*915.00*	*400.00*	.....
Special property taxes	246.15	115.74	.....	393.50
Bank taxes	*132.08*	.....	.....	*134.92*
Mortgage taxes	*114.07*	*115.74*	.....	*258.58*
Special assessments	.....	.....	.....	.....
Interest	.....	218.83	.....	.....
Licenses and permits	882.75	1,730.97	81.00	369.00
Fines and penalties	25.50	.....	20.50	.....
Gifts and grants	1,709.82	3,731.86	1,200.00	1,500.00
Departmental earnings	182.22	143.00	254.65	5.00
Cemeteries	.....	.....	.....	.....
All others	.....	.....	.....	.....
NON-REVENUE	**$2,644.20**	**$2,785.30**	**$3,587.18**	**$2,635.12**
Municipal indebtedness	.....	.....	**1,250.00**	.....
Temporary loans	.....	.....	1,250.00	.....
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**300.00**	.....	**135.00**	**960.67**
Trust and investment transactions	**2,344.20**	**2,785.30**	**2,202.18**	**1,674.45**
Total receipts	**$15,647.42**	**$19,325.98**	**$18,894.51**	**$12,976.43**
Balance on hand at beginning	1,879.41	2,974.27	*155.07	2,342.69
Grand total	**$17,526.83**	**$22,300.25**	**$18,739.44**	**$15,319.12**

PAYMENTS	(372) Denmark; population, 2,116	(373) Westmoreland; population, 2,115	(375) Avoca; population, 2,108	(376) Caledonia; population, 2,102
COST OF GOVERNMENT	**$7,010.89**	**$15,960.42**	**$7,742.82**	**$10,568.83**
General	**6,510.89**	**15,635.02**	**7,438.86**	**10,418.83**
General government	1,392.21	1,858.22	2,045.23	2,298.75
Protection of persons and property	27.30	.....	29.90	259.50
General	*27.30*	.....	*29.90*	*259.50*
Special districts—fire	.....	.....	.....	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	204.58	263.50	155.54	128.21
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	4,323.91	13,335.33	4,072.55	7,567.32
General	*4,173.91*	*12,440.33*	*3,672.59*	*7,567.32*
Special districts—lighting	.....	*895.00*	*399.96*	.....
Special districts—sprinkling	*150.00*	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	.....	68.30	738.78	39.20
Soldiers' relief	.....	.....	.....	.....
Education	212.10	76.96	76.16	14.65
Cemeteries	.....	9.30	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	200.79	23.41	320.70	111.20
Interest	**500.00**	**325.40**	**303.96**	**150.00**
On temporary loans	.....	.....	73.41	150.00
On bonds	500.00	325.40	230.55	.....
Permanent improvements	**1,523.35**	**325.40**	**2,071.42**	.....
Municipal indebtedness	**2,000.00**	**1,500.00**	**4,803.41**	**500.00**
Temporary loans	.....	.....	3,380.00	500.00
Bonds	2,000.00	1,500.00	1,423.41	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	**433.62**	.....	.....	.....
Transfers and refunds	**309.71**	.....	**135.00**	**960.67**
Trust and investm't transactions	**2,348.45**	**2,785.30**	**2,207.26**	**1,674.45**
Total payments	**$13,476.02**	**$20,245.72**	**$16,959.91**	**$13,703.95**
Balance at close of year	4,050.81	2,054.53	1,779.53	1,615.17
Grand total	**$17,526.83**	**$22,300.25**	**$18,739.44**	**$15,319.12**

* Deficit.

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(377) Romulus; population, 2,098	(378) Mayfield; population, 2,095	(379) Andes; population, 2,084	(380) Henrietta; population, 2,083
REVENUE	**$10,933.92**	**$9,180.60**	**$21,353.59**	**$14,828.40**
General	**10,933.92**	**9,180.60**	**21,353.59**	**14,828.40**
General property taxes	8,720.14	7,202.30	17,086.51	10,986.33
Town purposes	*4,334.24*	*4,402.30*	*11,336.51*	*3,643.69*
Highway purposes	*4,260.16*	*2,800.00*	*5,750.00*	*7,342.64*
District purposes	**125.74**			
Special property taxes	87.38		111.58	288.01
Bank taxes				
Mortgage taxes	*87.38*		*111.58*	*288.01*
Special assessments				
Interest			16.00	
Licenses and permits	194.10	87.30	172.50	701.75
Fines and penalties	85.50		15.00	
Gifts and grants	1,750.00	1,800.00	3,950.00	2,546.32
Departmental earnings	96.80	91.00		
Cemeteries				305.99
All others				
NON-REVENUE	**$1,810.05**	**$3,638.60**	**$4,345.30**	**$1,328.42**
Municipal indebtedness		**802.15**	**350.00**	
Temporary loans		802.15	350.00	
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**100.00**	**66.85**	**365.00**	
Trust and investment transactions	**1,710.05**	**2,769.60**	**3,630.30**	**1,328.42**
Total receipts	**$12,743.97**	**$12,819.20**	**$25,698.89**	**$16,156.82**
Balance on hand at beginning	2,010.01	329.69	1,393.16	778.67
Grand total	**$14,753.98**	**$13,148.89**	**$27,092.05**	**$16,935.49**

PAYMENTS	(377) Romulus; population, 2,098	(378) Mayfield; population, 2,095	(379) Andes; population, 2,084	(380) Henrietta; population, 2,083
COST OF GOVERNMENT	**$10,331.29**	**$8,877.28**	**$15,245.75**	**$7,315.60**
General	**10,301.99**	**8,833.09**	**12,690.75**	**7,315.60**
General government	1,985.89	1,654.19	1,794.18	1,657.74
Protection of persons and property	264.14	4.05	143.30	22.90
General	*138.40*	*4.05*	*143.30*	*22.90*
Special districts—fire	*125.74*			
Special districts—water				
Conservation of health	467.18	195.90	254.00	276.05
Sanitation and promotin of cleanliness (sewers)				
Highways	7,046.08	6,406.00	10,335.72	5,071.73
General	*7,046.08*	*6,406.00*	*10,335.72*	*5,071.73*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	353.86	512.95	126.30	12.00
Soldiers' relief			7.25	
Education	63.40	60.00	30.00	69.00
Cemeteries				17.64
Public utilities—non-commercial				
All others	121.44			188.54
Interest	**29.30**	**44.19**	**2,550.00**	
On temporary loans	29.30	44.19		
On bonds			2,550.00	
Permanent improvements	**4.00**		1,096.75	5,519.18
Municipal indebtedness	**600.00**	**1,300.00**	**6,000.00**	
Temporary loans	600.00	1,300.00		
Bonds			6,000.00	
Other indebtedness				
To Co. Treasurer to reduce taxes				**288.01**
Transfers and refunds	**216.63**	**68.48**	**523.11**	
Trust and investm't transactions	**1,757.49**	**2,784.95**	**3,630.30**	**1,328.42**
Total payments	**$12,909.41**	**$13,030.71**	**$26,495.91**	**$14,451.21**
Balance at close of year	1,844.57	118.18	596.14	2,484.28
Grand total	**$14,753.98**	**$13,148.89**	**$27,092.05**	**$16,935.49**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(381) Benton; population, 2,083	(382) Lockport; population, 2,077	(383) Sheridan; population, 2,077	(384) Callicoon; population, 2,066
REVENUE	**$10,679.85**	**$16,787.66**	**$16,354.15**	**$12,726.36**
General	**10,679.85**	**16,787.66**	**16,354.15**	**12,726.36**
General property taxes	8,334.72	12,110.28	9,897.54	6,722.06
Town purposes	*3,432.64*	*5,835.28*	*2,540.79*	*3,912.29*
Highway purposes	*4,800.00*	*6,275.00*	*6,950.00*	*2,384.00*
District purposes	*102.08*	.....	*406.75*	*425.77*
Special property taxes	.....	111.95	1,078.21	283.59
Bank taxes	.....	.....	.....	**202.09**
Mortgage taxes	.....	*111.95*	*1,078.21*	*81.50*
Special assessments	.....	.....	.....	.....
Interest	90.87	635.93	26.25	.....
Licenses and permits	236.26	1,289.50	179.20	1,379.42
Fines and penalties	10.00	65.00	8.50	.....
Gifts and grants	2,000.00	2,575.00	5,125.00	3,537.38
Departmental earnings	8.00	.....	.....	38.00
Cemeteries	.....	.....	.....	.....
All others	.....	.....	39.45	765.91
NON-REVENUE	**$1,417.38**	**$2,299.97**	**$3,637.59**	**$8,388.11**
Municipal indebtedness	.....	.....	600.00	.....
Temporary loans	.....	.....	600.00	.....
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**33.20**	**436.25**	**1,604.73**	**3,944.36**
Trust and investment transactions	**1,384.18**	**1,863.72**	**1,432.86**	**4,443.75**
Total receipts	**$12,097.23**	**$19,087.63**	**$19,991.74**	**$21,114.47**
Balance on hand at beginning	1,421.68	3,122.94	2,854.94	1,694.84
Grand total	**$13,518.91**	**$22,210.57**	**$22,846.68**	**$22,809.31**

PAYMENTS	(381) Benton; population, 2,083	(382) Lockport; population, 2,077	(383) Sheridan; population, 2,077	(384) Callicoon; population, 2,066
COST OF GOVERNMENT	**$10,136.57**	**$14,332.35**	**$10,602.77**	**$12,377.07**
General	**10,084.24**	**12,883.60**	**10,394.57**	**12,353.74**
General government	1,452.30	1,425.26	1,450.89	1,111.08
Protection of persons and property	55.15	198.40	143.30	1,393.48
General	*55.15*	*198.40*	*43.30*	*74.85*
Special districts—fire	.....	.....	*100.00*	.....
Special districts—water	.....	.....	.....	1,318.63
Conservation of health	202.14	253.95	257.94	325.48
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	7,953.65	9,745.15	7,998.33	9,458.25
General	*7,851.57*	*9,745.15*	*7,630.38*	*9,192.76*
Special districts—lighting	*102.08*	.....	*367.95*	*265.49*
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	384.00	33.00	119.87	11.00
Soldiers' relief	.....	.....	.....	.....
Education	12.00	26.00	49.00	37.70
Cemeteries	.....	.....	20.00	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	25.00	1,201.84	355.24	16.75
Interest	**52.33**	**1,448.75**	**208.20**	**23.33**
On temporary loans	52.33	.....	8.20	23.33
On bonds	.....	1,448.75	200.00	.....
Permanent improvements	.....	.....	**7,551.81**	**552.75**
Municipal indebtedness	**1,000.00**	**2,000.00**	**600.00**	**1,500.00**
Temporary loans	1,000.00	.....	600.00	1,500.00
Bonds	.....	2,000.00	.....	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	**50.00**	**80.39**
Transfers and refunds	**33.20**	**180.00**	**1,604.73**	**3,112.50**
Trust and investm't transactions	**1,395.58**	**1,863.72**	**1,434.99**	**4,339.59**
Total payments	**$12,565.35**	**$18,376.07**	**$21,244.30**	**$21,962.30**
Balance at close of year	953.56	3,834.50	1,002.38	847.01
Grand total	**$13,518.91**	**$22,210.57**	**$22,846.68**	**$22,809.31**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(385) Glen; population, 2,065	(386) Batavia; population, 2,062	(388) Augusta; population, 2,056	(389) Hounsfield; population, 2,053
REVENUE	**$19,885.79**	**$16,873.34**	**$11,477.48**	**$15,545.25**
General	**19,885.79**	**16,873.34**	**11,477.48**	**15,545.25**
General property taxes	11,403.92	13,026.36	3,598.00	8,428.12
Town purposes	*6,503.92*	*4,026.36*	.....	*2,936.44*
Highway purposes	*4,900.00*	*9,000.00*	*3,598.00*	*5,491.68*
District purposes	.....	.....	.....	.....
Special property taxes	.....	371.82	387.22	95.80
Bank taxes	.....	.....	*343.82*	.....
Mortgage taxes	.....	*371.82*	*43.40*	*95.80*
Special assessments	.....	.....	.....	.....
Interest	.....	.....	97.40	832.40
Licenses and permits	798.42	143.75	2,378.37	.....
Fines and penalties	10.00	.....	52.00	68.50
Gifts and grants	7,583.25	3,068.16	2,686.44	5,562.42
Departmental earnings	87.00	263.25	878.05	558.01
Cemeteries	.....	.....	.....	.....
All others	3.20	.....	1,400.00	.....
NON-REVENUE	**$2,683.25**	**4,998.47**	**$13,526.85**	**$2,635.83**
Municipal indebtedness	.....	.....	**5,200.00**	.....
Temporary loans	.....	3,242.75	5,200.00	.....
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**664.23**	**26.00**	**5,921.35**	.....
Trust and investment transactions	2,019.02	1,729.72	2,405.50	2,635.83
Total receipts	**$22,569.04**	**$21,871.81**	**$25,004.33**	**$18,181.08**
Balance on hand at beginning	1,107.27	357.97	516.68	3,233.34
Grand total	**$23,676.31**	**$22,229.78**	**$25,521.01**	**$21,414.42**

PAYMENTS	(385) Glen; population, 2,065	(386) Batavia; population, 2,062	(388) Augusta; population, 2,056	(389) Hounsfield; population, 2,053
COST OF GOVERNMENT	**$10,655.13**	**$13,279.06**	**$10,615.73**	**$8,102.40**
General	**10,248.71**	**13,161.06**	**10,190.12**	**8,102.40**
General government	1,585.59	2,710.17	1,197.70	1,866.80
Protection of persons and property	66.00	5.00	101.38	26.80
General	*66.00*	*5.00*	*101.38*	*20.80*
Special districts—fire	.....	.....	.....	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	491.21	225.68	127.05	.....
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	127.60
Highways	6,166.52	9,604.06	8,474.13	5,620.62
General	*6,103.52*	*9,604.06*	*8,474.13*	*5,620.62*
Special districts—lighting	*63.00*	.....	.....	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	1,864.39	300.05	11.30	180.83
Soldiers' relief	.....	.....	.....	62.25
Education	40.00	50.00	.....	26.00
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	35.00	266.10	278.56	197.50
Interest	**406.42**	**118.00**	**425.61**	.....
On temporary loans	23.92	118.00	22.00	.....
On bonds	382.50	.....	403.61	.....
Permanent improvements	**3,203.83**	**3,443.59**	**3,631.16**	**6,807.75**
Municipal indebtedness	**1,500.00**	**1,738.52**	**1,100.00**	.....
Temporary loans	500.00	1,738.52	1,100.00	.....
Bonds	1,000.00	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	**683.76**	**64.43**	**5,841.04**	**439.75**
Trust and investm't transactions	**2,019.01**	**1,729.72**	**2,405.50**	**2,635.83**
Total payments	**$18,061.73**	**$20,255.32**	**$23,593.43**	**$17,985.73**
Balance at close of year	5,614.58	1,974.46	1,927.58	3,428.69
Grand total	**$23,676.31**	**$22,229.78**	**$25,521.01**	**$21,414.42**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(390) Hornellsville; population, 2,053	(391) Friendship; population, 2,050	(392) Chili; population, 2,050	(394) Sangerfield; population, 2,032
REVENUE	**$18,616.70**	**$9,085.61**	**$15,862.29**	**$14,630.32**
General	**18,616.70**	**9,085.61**	**15,862.29**	**14,630.32**
General property taxes	15,668.00	6,863.65	13,140.83	7,419.62
Town purposes	*9,368.00*	*4,063.65*	*3,390.83*	*3,805.13*
Highway purposes	*6,300.00*	*2,800.00*	*9,750.00*	*3,614.49*
District purposes				
Special property taxes		735.71	168.21	339.52
Bank taxes		*643.38*		*301.09*
Mortgage taxes		*92.33*	*168.21*	*38.43*
Special assessments				
Interest				64.22
Licenses and permits	100.50	87.00	53.25	3,147.97
Fines and penalties	139.20	15.00		20.00
Gifts and grants	2,250.00	1,325.00	2,500.00	3,628.99
Departmental earnings	280.80	9.25		10.00
Cemeteries				
All others	178.20	50.00		
NON-REVENUE	**$6,585.40**	**$8,853.26**	**$2,014.14**	**$4,139.41**
Municipal indebtedness	**5,000.00**	**6,500.00**	**200.00**	
Temporary loans	5,000.00	6,500.00	200.00	
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**80.00**	**14.50**	**460.00**	**225.00**
Trust and investment transactions	**1,505.40**	**2,338.76**	**1,354.14**	**3,914.41**
Total receipts	**$25,202.10**	**$17,938.87**	**$17,876.43**	**$18,769.73**
Balance on hand at beginning	1,208.20	1,267.70	1,012.79	1,267.40
Grand total	**$26,410.30**	**$19,206.57**	**$18,889.22**	**$20,037.13**

PAYMENTS	(390) Hornellsville; population, 2,053	(391) Friendship; population, 2,050	(392) Chili; population, 2,050	(394) Sangerfield; population, 2,032
COST OF GOVERNMENT	**$14,579.61**	**$10,332.93**	**$7,417.90**	**$9,739.16**
General	**14,322.94**	**9,958.77**	**7,387.90**	**9,339.16**
General government	1,998.56	1,224.81	1,491.65	3,810.51
Protection of persons and property	41.55	72.59	68.15	308.59
General	*41.55*	*72.59*	*68.15*	*308.59*
Special districts—fire				
Special districts—water				
Conservation of health	241.44	285.03	277.93	184.80
Sanitation and promotion of cleanliness (sewers)				
Highways	10,975.24	7,923.10	4,844.10	4,303.21
General	*10,975.24*	*7,923.10*	*4,844.10*	*4,303.21*
Specia districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	669.20	89.16	423.39	535.05
Soldiers' relief		50.00		50.00
Education	61.20	218.00	34.40	47.00
Cemeteries	1.00			
Public utilities—non-commercial				
All others	334.75	96.08	248.28	100.00
Interest	**256.67**	**375.15**	**30.00**	**400.00**
On temporary loans	256.67	375.15		
On bonds			30.00	400.00
Permanent improvements	**3,174.07**	**109.97**	**5,102.04**	**4,982.73**
Municipal indebtedness	**7,300.00**	**5,000.00**	**180.00**	**1,000.00**
Temporary loans	7,300.00	5,000.00		
Bonds			180.00	1,000.00
Other indebtedness				
To Co. Treasurer to reduce taxes			**168.21**	
Transfers and refunds	**84.40**	**39.10**	**460.00**	**225.00**
Trust and investm't transactions	**1,510.16**	**2,338.76**	**1,349.82**	**3,921.95**
Total payments	**$26,648.24**	**$17,821.75**	**$14,677.97**	**$19,868.84**
Balance at close of year	*$237.94	1,384.82	4,211.25	168.29
Grand total	**$26,410.30**	**$19,206.57**	**$18,889.22**	**$20,037.13**

* Deficit.

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(395) Belmont; population, 2,031	(396) Broad-albin; population, 2,030	(397) Amity; population, 2,015	(398) Andover; population, 2,013
REVENUE	**$6,709.86**	**$9,790.25**	**$11,004.85**	**$10,870.00**
General	**6,709.86**	**9,790.25**	**11,004.85**	**10,870.00**
General property taxes	5,963.56	8,516.62	8,782.33	8,458.56
Town purposes	*2,822.58*	*4,352.68*	*4,181.13*	*2,695.56*
Highway purposes	*3,140.98*	*3,475.00*	*4,601.20*	*5,763.00*
District purposes		*688.94*		
Special property taxes			447.72	386.76
Bank taxes			*312.59*	*291.35*
Mortgage taxes			*135.13*	*95.41*
Special assessments				
Interest				
Licenses and permits	730.77		159.00	110.55
Fines and penalties			15.00	42.00
Gifts and grants		1,260.00	1,575.00	1,387.80
Departmental earnings			25.00	
Cemeteries	6.53			
All others		13.63	.80	484.33
NON-REVENUE	**$3,442.24**	**$4,514.17**	**$3,089.43**	**$4,411.91**
Municipal indebtedness		**1,865.65**		**2,600.00**
Temporary loans		1,865.65		2,600.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**151.22**	**491.00**		
Trust and investment transactions	**3,291.02**	**2,157.52**	**3,089.43**	**1,811.91**
Total receipts	**$10,143.10**	**$14,304.42**	**$14,094.28**	**$15,281.91**
Balance on hand at beginning	2,280.05	319.12	893.53	308.37
Grand total	**$12,423.15**	**$14,623.54**	**$14,987.81**	**$15,590.28**

PAYMENTS	(395) Belmont; population, 2,031	(396) Broad-albin; population, 2,030	(397) Amity; population, 2,015	(398) Andover; population, 2,013
COST OF GOVERNMENT	**$3,272.77**	**$9,193.58**	**$8,157.58**	**$9,722.49**
General	**3,272.77**	**9,069.58**	**8,132.91**	**9,682.34**
General government	1,355.05	1,358.41	1,934.14	1,346.16
Protection of persons and property	50.43	336.71	43.90	47.68
General	*50.43*	*136.71*	*43.90*	*47.68*
Special districts—fire		*200.00*		
Special districts—water				
Conservation of health	274.85	436.86	18.75	144.50
Sanitation and promotion of cleanliness (sewers)				
Highways	1,471.44	6,071.90	5,673.57	7,400.41
General	*1,471.44*	*5,382.96*	*5,673.57*	*7,400.41*
Special districts—lighting		*688.94*		
Special districts—sprinkling				
Special districts—sidewalks				
Charities		788.79	25.00	25.57
Soldiers' relief		50.00		50.00
Education	109.00		316.05	536.50
Cemeteries			75.00	
Public utilities—non-commercial				
All others	12.00	26.91	46.50	131.52
Interest		**124.00**	**24.67**	**40.15**
On temporary loans		124.00	24.67	40.15
On bonds				
Permanent improvements		**1,705.23**	**261.75**	**869.27**
Municipal indebtedness		**600.00**	**1,000.00**	**2,000.00**
Temporary loans		600.00	1,000.00	2,000.00
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**262.12**	**491.00**		
Trust and investm't transactions	**3,291.02**	**2,157.52**	**3,089.43**	**1,811.91**
Total payments	**$6,825.91**	**$14,147.33**	**$12,508.76**	**$14,403.67**
Balance at close of year	5,597.24	476.21	2,479.05	1,186.61
Grand total	**$12,423.15**	**$14,623.54**	**$14,987.81**	**$15,590.28**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(400) West Turin; population, 2,011	(401) Tioga; population, 2,004	(402) Bainbridge; population, 2,004	(403) Mentz; population, 1,991
REVENUE	**$10,865.45**	**$17,479.66**	**$9,299.17**	**$13,894.32**
General	**10,865.45**	**17,479.66**	**9,299.17**	**13,894.32**
General property taxes	8,053.42	13,715.88	6,782.62	9,624.90
Town purposes	*1,303.27*	*6,162.19*	*3,388.10*	*4,674.90*
Highway purposes	*6,750.15*	*7,553.69*	*3,394.52*	*4,950.00*
District purposes				
Special property taxes		341.44		97.45
Bank taxes				*97.45*
Mortgage taxes		*341.44*		
Special assessments				
Interest	94.10			
Licenses and permits	770.50	180.00	151.20	65.25
Fines and penalties				
Gifts and grants	1,935.13	3,113.62	1,825.00	3,465.72
Departmental earnings		128.72	531.50	606.00
Cemeteries				
All others	12.30		8.85	35.00
NON-REVENUE	**$2,250.46**	**$5,941.79**	**$2,554.65**	**$3,838.12**
Municipal indebtedness		**900.00**		**1,178.96**
Temporary loans		900.00		1,178.96
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**96.40**	**1,917.45**	**106.08**	**954.76**
Trust and investment transactions	**2,154.06**	**3,124.34**	**2,448.57**	**1,704.40**
Total receipts	**$13,115.91**	**$23,421.45**	**$11,853.82**	**$17,732.44**
Balance on hand at beginning	1,175.78	887.39	1,374.83	679.13
Grand total	**$14,291.69**	**$24,308.84**	**$13,228.65**	**$18,411.57**

PAYMENTS	(400) West Turin; population, 2,011	(401) Tioga; population, 2,004	(402) Bainbridge; population, 2,004	(403) Mentz; population, 1,991
COST OF GOVERNMENT	**$8,002.97**	**$13,656.92**	**$7,590.73**	**$8,442.67**
General	**8,002.97**	**13,645.37**	**7,345.73**	**8,417.00**
General government	1,315.77	1,947.66	1,033.91	1,006.51
Protection of persons and property	73.40	213.85	146.66	574.00
General	*73.40*	*213.85*	*146.66*	*574.00*
Special districts—fire				
Special districts—water				
Conservation of health	102.30	339.93	222.95	221.75
Sanitation and promotion of cleanliness (sewers)				
Highways	5,946.75	9,544.38	5,608.63	5,482.20
General	*5,946.75*	*9,544.38*	*3,608.63*	*5,482.20*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	412.50	1,197.06	126.00	990.63
Soldiers' relief			50.00	
Education	14.00	60.00	44.84	12.00
Cemeteries				
Public utilities—non-commercial				
All others	138.25	342.49	112.74	129.91
Interest		**11.55**	**245.00**	**25.67**
On temporary loans		11.55		25.67
On bonds			245.00	
Permanent improvements	**2,319.70**	**1,683.78**	**307.42**	**4,775.56**
Municipal indebtedness		**900.00**	**1,000.00**	**1,933.96**
Temporary loans		900.00		1,933.96
Bonds			1,000.00	
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**105.90**	**1,964.92**	**50.00**	**954.76**
Trust and investm't transactions	**2,154.06**	**3,295.06**	**2,466.28**	**1,436.54**
Total payments	**$12,582.63**	**$21,500.68**	**$11,414.43**	**$17,543.49**
Balance at close of year	1,709.06	2,808.16	1,814.22	868.08
Grand total	**$14,291.69**	**$24,308.84**	**$13,228.65**	**$18,411.57**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(404) Gaines; population, 1,981	(405) Newark Valley; population, 1,975	(406) East Bloomfield population, 1,975	(407) Elmira; population, 1,971
REVENUE	**$11,641.48**	**$10,442.51**	**$12,536.31**	**$14,516.02**
General	**11,641.48**	**10,442.51**	**12,536.31**	**14,516.02**
General property taxes	9,355.29	8,351.26	10,450.00	7,897.15
Town purposes	*4,055.29*	*4,585.72*	*5,450.00*	*3,570.24*
Highway purposes	*5,300.00*	*3,765.54*	*4,550.00*	*4,000.00*
District purposes			*450.00*	*326.91*
Special property taxes	102.19	296.51	321.11	154.56
Bank taxes		*127.39*	*321.11*	
Mortgage taxes	*103.19*	*169.12*		*154.56*
Special assessments				
Interest			67.25	
Licenses and permits	96.50	117.00	161.10	3,550.65
Fines and penalties			24.50	60.00
Gifts and grants	2,087.50	1,417.74	1,500.00	2,350.80
Departmental earnings		260.00	12.35	501.10
Cemeteries				
All others				1.76
NON-REVENUE	**$2,529.99**	**$4,139.35**	**$3,680.83**	**$2,176.88**
Municipal indebtedness	**700.00**	**500.00**	**1,650.00**	**1,000.00**
Temporary loans	700.00	500.00	1,650.00	1,000.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**344.05**	**70.40**	**322.60**	**118.46**
Trust and investment transactions	**1,485.94**	**3,568.95**	**1,708.23**	**1,058.42**
Total receipts	**$14,171.47**	**$14,581.86**	**$16,217.14**	**$16,692.90**
Balance on hand at beginning	5,238.23	3,911.22	2,175.70	989.76
Grand total	**$19,409.70**	**$18,493.08**	**$18,392.84**	**$17,682.66**

PAYMENTS	(404) Gaines; population, 1,981	(405) Newark Valley; population, 1,975	(406) East Bloomfield; population, 1,975	(407) Elmira; population, 1,971
COST OF GOVERNMENT	**$10,632.02**	**$7,199.18**	**$7,461.25**	**$10,528.02**
General	**10,611.99**	**7,116.51**	**7,461.25**	**10,528.02**
General government	1,405.47	1,009.43	1,464.60	2,041.11
Protection of persons and property	180.50	173.00	207.85	11.35
General	*180.50*	*173.00*	*207.85*	*11.35*
Special districts—fire				
Special districts—water				
Conservation of health	250.25	451.89	53.65	209.00
Sanitation and promotion of cleanliness (sewers)				
Highways	8,459.15	4,441.33	5,610.40	7,807.41
General	*8,459.15*	*4,441.33*	*5,167.07*	*7,324.81*
Special districts—lighting			*443.33*	*357.00*
Special districts—sprinkling				
Special districts—sidewalks				*125.60*
Charities	130.91	546.66	5.00	118.75
Soldiers' relief				
Education	44.96	30.00	45.00	71.15
Cemeteries	14.46			
Public utilities—non-commercial				
All others	126.29	464.20	34.75	269.25
Interest	**20.03**	**82.67**	**40.00**	
On temporary loans	20.03	7.67	40.00	
On bonds		75.00		
Permanent improvements	**484.77**	**1,419.26**	**5,609.26**	**3,448.96**
Municipal indebtedness	**1,040.00**	**1,000.00**	**1,750.00**	
Temporary loans	950.00	500.00	1,750.00	
Bonds		500.00		
Other indebtedness	90.00			
To Co. Treasurer to reduce taxes	**102.19**			
Transfers and refunds	344.05	70.40	322.60	118.46
Trust and investm't transactions	1,485.94	3,639.35	1,708.23	893.37
Total payments	**$14,088.97**	**$13,328.19**	**$16,851.34**	**$14,988.81**
Balance at close of year	5,320.73	5,164.89	1,541.50	2,693.85
Grand total	**$19,409.70**	**$18,493.08**	**$18,392.84**	**$17,682.66**

RECEIPTS	(408) Ausable; population, 1,968	(409) Cairo; population, 1,967	(410) Dover; population, 1,967	(412) Black Brook; population, 1,962
REVENUE	**$7,067.40**	**$11,130.06**	**$14,967.80**	**$11,831.86**
General	**7,067.40**	**11,130.06**	**14,967.80**	**11,831.86**
General property taxes	4,345.72	8,316.18	11,992.69	8,199.65
Town purposes	*2,795.72*	*3,260.91*	*5,765.73*	*3,874.65*
Highway purposes	*1,550.00*	*3,700.00*	*5,500.00*	*4,325.00*
District purposes	.....	*1,355.27*	*726.96*	.....
Special property taxes	961.44	79.37	129.04	53.90
Bank taxes	*857.38*	.....	.....	.....
Mortgage taxes	*104.06*	*79.37*	.....	*53.90*
Special assessments	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Licenses and permits	894.63	703.39	619.37	732.81
Fines and penalties	15.00	.....	51.70	20.00
Gifts and grants	840.00	2,000.00	2,175.00	2,825.00
Departmental earnings	10.61	.....	.....	.....
Cemeteries	.....	.....	.....	.....
All others	.....	31.12	.....	.....
NON-REVENUE	**$3,979.80**	**$1,926.87**	**$2,254.52**	**$2,780.60**
Municipal indebtedness	**1,478.53**	.....	.....	.....
Temporary loans	200.00	.....	.....	.....
Bonds—general	1,000.00	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	278.53	.....	.....	.....
Transfers and refunds	557.55	8.91	302.00	372.40
Trust and investment transactions	**1,943.72**	**1,917.96**	**1,952.52**	**2,408.20**
Total receipts	**$11,047.20**	**$13,056.93**	**$17,222.32**	**$11,611.96**
Balance on hand at beginning	520.58	1,348.85	1,194.62	133.70
Grand total	**$11,567.78**	**$14,405.78**	**$18,416.94**	**$14,745.66**

PAYMENTS	(408) Ausable; population, 1,968	(409) Cairo; population, 1,967	(410) Dover; population, 1,967	(412) Black Brook; population, 1,962
COST OF GOVERNMENT	**$6,055.43**	**$9,877.07**	**$11,069.30**	**$10,932.07**
General	**5,776.90**	**9,457.07**	**10,723.98**	**10,902.56**
General government	2,006.33	1,643.86	1,433.51	1,366.45
Protection of persons and property	115.18	654.90	485.31	265.85
General	*115.18*	*154.90*	*185.31*	*265.85*
Special districts—fire	.....	*500.00*	*150.00*	.....
Special districts—water	.....	.....	*150.00*	.....
Conservation of health	263.95	466.37	506.39	508.50
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	3,069.55	6,549.91	7,888.13	7,360.00
General	*2,939.35*	*5,704.89*	*7,326.13*	*7,360.00*
Special districts—lighting	*19.30*	*845.02*	*562.00*	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	*110.90*	.....	.....	.....
Charities	157.95	74.83	186.30	994.12
Soldiers' relief	29.92	.....	.....	.....
Education	120.00	67.20	59.00	195.00
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	14.02	.....	165.34	212.64
Interest	**278.53**	**420.00**	**345.32**	**29.51**
On temporary loans	3.53	.....	220.32	29.51
On bonds	275.00	420.00	125.00	.....
Permanent improvements	.....	.....	**1,964.64**	.....
Municipal indebtedness	**1,200.00**	**1,000.00**	**2,500.00**	**736.96**
Temporary loans	200.00	.....	2,500.00	736.96
Bonds	1,000.00	1,000.00	.....	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	**909.66**	.....	.....	.....
Transfers and refunds	**598.48**	**40.03**	**306.70**	**372.40**
Trust and investm't transactions	**1,943.72**	**1,917.96**	**1,952.52**	**2,394.60**
Total payments	**$10,707.29**	**$12,835.06**	**$17,793.16**	**$14,436.03**
Balance at close of year	860.49	1,570.72	623.78	309.63
Grand total	**$11,567.78**	**$14,405.78**	**$18,416.94**	**$14,745.66**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(414) Hartwick; population, 1,943	(415) Wheatfield; population, 1,936	(416) Vienna; population, 1,931	(417) Granby; population, 1,928
REVENUE	**$7,958.27**	**$11,375.12**	**$18,558.21**	**$11,406.15**
General	**7,958.27**	**11,375.12**	**18,558.21**	**11,406.15**
General property taxes	6,486.83	8,632.79	11,111.37	8,821.85
Town purposes	*3,142.00*	*3,432.79*	*3,306.37*	*4,625.30*
Highway purposes	*2,412.83*	*5,200.00*	*6,900.00*	*4,196.55*
District purposes	*931.10*		*905.00*	
Special property taxes	38.94	142.95	59.33	128.04
Bank taxes				
Mortgage taxes	*38.94*	*142.95*	*59.33*	*128.04*
Special assessments		25.00		
Interest		89.43		
Licenses and permits	149.40	638.30	2,749.85	137.15
Fines and penalties	8.00		125.00	87.28
Gifts and grants	1,268.98	1,800.00	4,512.66	2,224.83
Departmental earnings	8.02			7.00
Cemeteries				
All others		46.65		
NON-REVENUE	**$2,784.15**	**$2,566.12**	**$3,427.86**	**$4,797.24**
Municipal indebtedness		**500.00**	**700.00**	**1,700.00**
Temporary loans		500.00	700.00	1,000.00
Bonds—general				700.00
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**225.00**	**1,160.96**	**50.00**	**483.00**
Trust and investment transactions	**2,559.15**	**905.16**	**2,677.86**	**2,614.24**
Total receipts	**$10,743.42**	**$13,941.24**	**$21,986.07**	**$16,203.39**
Balance on hand at beginning	591.00	2,430.45	857.31	1,135.57
Grand total	**$11,334.42**	**$16,371.69**	**$22,843.38**	**$17,338.96**

PAYMENTS	(414) Hartwick; population, 1,943	(415) Wheatfield; population, 1,936	(416) Vienna; population, 1,931	(417) Granby; population, 1,928
COST OF GOVERNMENT	**$6,684.79**	**$7,276.91**	**$18,401.51**	**$12,857.20**
General	**6,667.10**	**7,172.75**	**18,401.51**	**12,377.20**
General government	832.79	1,698.25	1,598.90	1,265.30
Protection of persons and property	359.37	22.50	1,138.80	24.12
General	*44.37*	*22.50*	*1,138.80*	*24.12*
Special districts—fire	*315.00*			
Special districts—water				
Conservation of health	224.45		287.43	157.31
Sanitation and promotion of cleanliness (sewers)				
Highways	4,570.49	5,174.82	14,888.20	7,839.30
General	*4,041.80*	*5,174.82*	*13,983.20*	*7,839.30*
Special districts—lighting	*528.69*		*905.00*	
Special districts—sprinkling				
Special districts—sidewalks				
Charities	610.00	48.00	293.27	492.44
Soldiers' relief				
Education	5.00	40.00	97.36	41.00
Cemeteries				
Public utilities—non-commercial				
All others	65.00	189.18	97.55	25.00
Interest	**17.69**	**104.16**		**480.00**
On temporary loans	17.69			
On bonds		104.16		480.00
Permanent improvements		**1,002.96**		**1,049.30**
Municipal indebtedness	**1,021.70**	**1,593.60**	**36.25**	**2,000.00**
Temporary loans	1,021.70		36.25	
Bonds		1,593.60		2,000.00
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**231.00**	**1,160.78**	**57.08**	**362.25**
Trust and investm't transactions	**2,559.15**	**905.16**	**2,618.35**	**2,532.73**
Total payments	**$10,496.64**	**$11,939.41**	**$21,113.19**	**$16,268.75**
Balance at close of year	837.78	4,432.28	1,730.19	1,070.21
Grand total	**$11,334.42**	**$16,371.69**	**$22,843.38**	**$17,338.96**

RECEIPTS	(418) Plattekill; population, 1,928	(419) Tompkins; population, 1,919	(421) Hume; population, 1,915	(422) Florida; population, 1,912
REVENUE	**$11,407.97**	**$17,541.89**	**$18,566.42**	**$22,834.06**
General	**11,407.97**	**17,541.89**	**18,566.42**	**22,834.06**
General property taxes	8,803.52	11,988.35	15,687.87	12,434.45
Town purposes	*5,803.52*	*7,088.35*	*8,987.87*	*6,434.45*
Highway purposes	*3,000.00*	*4,900.00*	*6,700.00*	*6,000.00*
District purposes				
Special property taxes		42.09	758.78	
Bank taxes			*514.10*	
Mortgage taxes		*42.09*	*244.68*	
Special assessments				
Interest				
Licenses and permits	704.45	2,361.45	254.00	574.50
Fines and penalties	100.00		37.00	1,850.00
Gifts and grants	1,750.00	3,150.00	1,800.00	7,900.00
Departmental earnings	50.00			
Cemeteries				
All others			28.77	75.11
NON-REVENUE	**$1,923.88**	**$4,873.62**	**$3,363.06**	**3,408.35**
Municipal indebtedness		**500.00**		**1,500.00**
Temporary loans		500.00		1,500.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**120.56**	**77.12**	**1,055.84**	**316.53**
Trust and investment transactions	**1,803.32**	**4,296.50**	**2,307.22**	**1,591.82**
Total receipts	**$13,331.85**	**$22,415.51**	**$21,929.48**	**$26,242.41**
Balance on hand at beginning	142.80	1,325.24	1,126.95	1,149.37
Grand total	**$13,474.65**	**$23,740.75**	**$23,056.43**	**$27,391.78**

PAYMENTS	(418) Plattekill; population, 1,928	(419) Tompkins; population, 1,919	(421) Hume; population, 1,915	(422) Florida; population, 1,912
COST OF GOVERNMENT	**$8,540.04**	**$11,782.56**	**$13,603.62**	**$20,509.30**
General	**8,086.34**	**11,597.56**	**13,443.62**	**19,855.55**
General government	1,788.53	1,369.85	1,214.83	1,132.06
Protection of persons and property	123.30	94.20	245.05	130.40
General	*123.30*	*94.20*	*245.05*	*130.40*
Special districts—fire				
Special districts—water				
Conservation of health	260.30	285.52	218.27	373.86
Sanitation and promotion of cleanliness (sewers)				
Highways	5,448.51	9,499.20	11,542.47	17,585.45
General	*5,448.51*	*9,499.20*	*11,542.47*	*17,585.45*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	307.73	234.29	4.00	440.87
Soldiers' relief			20.00	
Education	66.25	114.50	63.00	40.00
Cemeteries			8.00	
Public utilities—non-commercial				
All others	91.72		128.00	152.91
Interest	**453.70**	**185.00**	**160.00**	**653.75**
On temporary loans	65.45	95.00	40.00	39.58
On bonds	388.25	90.00	120.00	614.17
Permanent improvements	**157.81**	**2,285.16**		**1,840.00**
Municipal indebtedness	**2,100.00**	**3,800.00**	**4,097.69**	**2,500.00**
Temporary loans	1,100.00	2,300.00	2,000.00	1,000.00
Bonds	1,000.00	1,500.00	2,000.00	1,500.00
Other indebtedness			97.69	
To Co. Treasurer to reduce taxes				
Transfers and refunds	**120.56**	**86.65**	**1,055.84**	**316.53**
Trust and investm't transactions	**1,803.38**	**4,296.50**	**2,307.22**	**1,628.87**
Total payments	**$12,721.79**	**$22,250.87**	**$21,964.36**	**$26,794.70**
Balance at close of year	752.86	1,489.88	1,992.07	597.08
Grand total	**$13,474.65**	**$23,740.75**	**$23,056.43**	**$27,391.78**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(423) Waddington; population, 1,904	(425) Cambria; population, 1,892	(426) Ellery; population, 1,876	(427) Barre; population, 1,875
REVENUE	**$9,031.21**	**$10,855.29**	**$8,876.21**	**$12,290.47**
General	**9,031.21**	**10,855.29**	**8,876.21**	**12,290.47**
General property taxes	6,655.80	8,905.22	6,255.91	9,666.38
Town purposes	*2,562.06*	*5,655.22*	*1,755.91*	*4,366.38*
Highway purposes	*4,093.74*	*3,250.00*	*4,500.00*	*5,300.00*
District purposes				
Special property taxes	46.58	160.75	168.50	158.48
Bank taxes				
Mortgage taxes	*46.58*	*160.75*	*168.50*	*158.48*
Special assessments				
Interest				
Licenses and permits	211.72	435.50	151.80	74.62
Fines and penalties	20.00	5.00	25.00	
Gifts and grants	1,955.61	1,240.40	2,100.00	2,300.00
Departmental earnings	141.50	52.51	175.00	91.01
Cemeteries				
All others		55.91		
NON-REVENUE	**$2,572.70**	**$1,513.74**	**$2,147.64**	**$3,315.01**
Municipal indebtedness				**1,300.00**
Temporary loans				1,300.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**250.00**	**236.44**	**49.58**	**390.63**
Trust and investment transactions	**2,322.70**	**1,277.30**	**2,098.06**	**1,624.38**
Total receipts	**$11,603.91**	**$12,369.03**	**$11,023.85**	**$15,605.50**
Balance on hand at beginning	4,037.32	3,463.45	3,989.82	8,385.50
Grand total	**$15,641.23**	**$15,832.48**	**$15,013.67**	**$23,991.00**

PAYMENTS	(423) Waddington; population, 1,904	(425) Cambria; population, 1,892	(426) Ellery; population, 1,876	(427) Barre; population, 1,875
COST OF GOVERNMENT	**$9,176.23**	**$10,787.22**	**$7,673.34**	**$12,616.77**
General	**8,972.93**	**9,499.26**	**7,673.34**	**12,345.72**
General government	1,525.81	1,807.23	1,283.37	1,295.51
Protection of persons and property	49.30	98.34	3.00	177.00
General	*49.30*	*98.34*	*3.00*	*177.00*
Special districts—fire				
Special districts—water				
Conservation of health	68.40	353.50	284.35	256.05
Sanitation and promotion of cleanliness (sewers)				
Highways	6,787.21	7,137.54	6,037.32	10,110.16
General	*6,787.21*	*7,137.54*	*6,037.32*	*10,110.16*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	32.71	35.00	13.65	358.00
Soldiers' relief	13.00		20.00	
Education	46.10	35.00	31.65	51.00
Cemeteries		7.65		
Public utilities—non-commercial				
All others	450.40	25.00		98.00
Interest	**204.00**	**1,287.96**		**271.05**
On temporary loans				
On bonds	204.00	1,287.96		271.05
Permanent improvements			**139.45**	
Municipal indebtedness	**800.00**	**2,000.00**		**2,950.00**
Temporary loans	300.00			
Bonds	500.00	2,000.00		2,950.00
Other indebtedness				
To Co. Treasurer to reduce taxes				158.48
Transfers and refunds	**263.60**	**236.44**	**59.88**	**43.37**
Trust and investm't transactions	**2,331.30**	**1,277.30**	**2,101.31**	**1,624.38**
Total payments	**$12,571.83**	**$14,300.96**	**$9,973.98**	**$17,393.00**
Balance at close of year	3,069.40	1,531.52	5,039.69	6,598.00
Grand total	**$15,641.23**	**$15,832.48**	**$15,013.67**	**$23,991.00**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(428) Lyme; population, 1,869	(429) Chesterfield; population, 1,865	(430) Covert; population, 1,863	(431) Beekmantown; population, 1,862
REVENUE	**$15,162.18**	**$11,061.39**	**$13,586.34**	**$12,239.12**
General	**15,162.18**	**11,061.39**	**13,586.34**	**12,239.12**
General property taxes	8,723.23	7,375.74	11,542.70	10,089.29
Town purposes	*4,738.32*	*1,246.74*	*6,592.70*	*6,489.29*
Highway purposes	*3,984.91*	*6,129.00*	*4,950.00*	*3,600.00*
District purposes				
Special property taxes	90.10	47.82	81.84	89.95
Bank taxes			*81.84*	
Mortgage taxes	*90.10*	*47.82*		*89.95*
Special assessments				
Interest	75.78			44.88
Licenses and permits	100.90	1,007.19	191.80	65.00
Fines and penalties		178.64	20.00	
Gifts and grants	1,842.45	2,400.00	1,750.00	1,920.00
Departmental earnings	75.00			30.00
Cemeteries				
All others	4,254.72	7.00		
NON-REVENUE	**$3,399.86**	**$1,848.19**	**$4,199.72**	**$4,962.72**
Municipal indebtedness	**350.00**		**1,000.00**	**2,278.46**
Temporary loans	350.00		1,000.00	2,278.46
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**354.95**	**124.69**	**268.87**	
Trust and investment transactions	**2,694.91**	**1,723.50**	**2,930.85**	**2,684.26**
Total receipts	**$18,562.04**	**$12,864.58**	**$17,786.06**	**$17,201.84**
Balance on hand at beginning	839.73	1,271.02	4,379.03	1,822.24
Grand total	**$19,401.77**	**$14,135.60**	**$22,165.09**	**$19,024.08**

PAYMENTS	(428) Lyme; population, 1,869	(429) Chesterfield; population, 1,865	(430) Covert; population, 1,863	(431) Beekmantown; population, 1,862
COST OF GOVERNMENT	**$6,872.44**	**$11,258.70**	**$10,804.81**	**$11,325.89**
General	**6,010.58**	**11,258.70**	**10,244.81**	**11,155.89**
General government	1,132.27	1,429.88	2,045.29	1,186.64
Protection of persons and property	29.80	67.32	234.43	96.00
General	*29.80*	*67.32*	*234.43*	*96.00*
Special districts—fire				
Special districts—water				
Conservation of health	178.01	17.75	180.95	212.12
Sanitation and promotion of cleanliness (sewers)				
Highways	4,285.16	8,519.32	6,996.62	8,904.74
General	*4,285.16*	*8,519.32*	*6,996.62*	*8,904.74*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	18.49	869.07	707.92	674.74
Soldiers' relief			15.00	
Education	64.00	157.69	6.20	81.65
Cemeteries				
Public utilities—non-commercial				
All others	302.85	197.67	58.40	
Interest	**861.86**		**560.00**	**170.00**
On temporary loans	21.86			20.00
On bonds	840.00		560.00	150.00
Permanent improvements	**6,878.51**			
Municipal indebtedness	**1,850.00**		**3,000.00**	**3,500.00**
Temporary loans	850.00			500.00
Bonds	1,000.00		3,000.00	3,000.00
Other indebtedness				
To Co. Treasurer to reduce taxes		**177.37**		
Transfers and refunds	**329.95**	**36.00**	**268.87**	
Trust and investm't transactions	**2,638.65**	**1,750.42**	**2,897.71**	**2,684.26**
Total payments	**$18,569.55**	**$13,222.49**	**$16,971.39**	**$17,510.15**
Balance at close of year	832.22	913.11	5,193.70	1,513.93
Grand total	**$19,401.77**	**$14,135.60**	**$22,165.09**	**$19,024.08**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(432) Neversink; population, 1,861	(433) Genoa; population, 1,853	(434) Ellicottville; population, 1,844	(435) Milford; population, 1,843
REVENUE	**$10,712.82**	**$10,352.71**	**$8,331.27**	**$10,349.22**
General	**10,712.82**	**10,352.71**	**8,331.27**	**10,349.22**
General property taxes	6,757.26	5,514.38	6,150.11	7,845.66
Town purposes	*2,857.26*	*1,952.13*	*2,450.11*	*3,183.26*
Highway purposes	*3,900.00*	*3,507.59*	*3,700.00*	*4,662.40*
District purposes		*54.66*		
Special property taxes	46.15	346.12	409.55	192.36
Bank taxes		*222.92*	*292.93*	*125.20*
Mortgage taxes	*46.15*	*123.20*	*116.62*	*67.16*
Special assessments				
Interest	233.05			45.16
Licenses and permits		147.00	48.60	98.10
Fines and penalties		10.00		
Gifts and grants	3,655.36	4,327.21	1,700.00	2,167.44
Departmental earnings	21.00		23.01	
Cemeteries				
All others		8.00		.50
NON-REVENUE	**$130.39**	**$3,769.85**	**$3,098.14**	**$2,622.02**
Municipal indebtedness				
Temporary loans				
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds		**334.18**	**300.00**	**99.84**
Trust and investment transactions	**130.39**	**3,435.67**	**2,798.14**	**2,522.18**
Total receipts	**$10,843.21**	**$14,122.56**	**$11,429.41**	**$12,971.24**
Balance on hand at beginning	2,144.39	896.05	3,031.28	893.73
Grand total	**$12,987.60**	**$15,018.61**	**$14,460.69**	**$13,864.97**

PAYMENTS	(432) Neversink; population, 1,861	(433) Genoa; population, 1,853	(434) Ellicottville; population, 1,844	(435) Milford; population, 1,843
COST OF GOVERNMENT	**$7,366.44**	**$6,418.37**	**$7,394.67**	**$7,335.84**
General	**7,366.44**	**6,418.37**	**7,247.67**	**7,326.04**
General government	1,007.04	923.84	1,020.15	807.57
Protection of persons and property	14.00	76.96	57.14	76.37
General	*14.00*	*22.30*	*57.14*	*76.37*
Special districts—fire		*54.66*		
Special districts—water				
Conservation of health	161.00	269.35	138.55	15.00
Sanitation and promotion of cleanliness (sewers)				
Highways	6,047.48	5,022.78	5,037.53	5,243.42
General	*6,047.48*	*5,022.78*	*5,037.53*	*5,243.42*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	21.11	101.34	701.04	840.62
Soldiers' relief				
Education	23.00	24.10	22.60	37.68
Cemeteries				
Public utilities—non-commercial				
All others	92.81		270.66	305.38
Interest			**147.00**	**9.80**
On temporary loans			147.00	9.80
On bonds				
Permanent improvements	**4,888.40**	**3,714.49**		**2,724.29**
Municipal indebtedness		**343.57**		**700.00**
Temporary loans		343.57		700.00
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds		**334.18**	**300.00**	**99.84**
Trust and investm't transactions	**130.39**	**3,412.38**	**2,798.14**	**2,477.03**
Total payments	**$12,385.23**	**$14,222.99**	**$10,492.81**	**$13,337.00**
Balance at close of year	602.39	795.62	3,967.88	527.97
Grand total	**$12,987.60**	**$15,018.61**	**$14,460.69**	**$13,864.97**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(436) Stuyvesant; population, 1,841	(437) New Baltimore; population, 1,840	(438) Riga; population, 1,840	(439) Deerfield; population, 1,836
REVENUE	**$8,302.06**	**$11,038.86**	**$12,807.93**	**$6,210.48**
General	8,302.06	11,038.86	12,807.93	6,210.48
General property taxes	6,502.56	8,818.53	3,925.12	5,335.48
Town purposes	*2,827.56*	*3,318.53*	*6,242.94*	*2,910.48*
Highway purposes	*3,000.00*	*4,300.00*	.....	*2,425.00*
District purposes	*675.00*	*1,000.00*	.....	.....
Special property taxes	.....	33.45	205.09	.....
Bank taxes	.....	.....	.....	.....
Mortgage taxes	.....	*33.45*	*205.09*	.....
Special assessments	.....	25.00	.....	.....
Interest	.....	56.50	110.06	.....
Licenses and permits	669.50	128.25	84.25	175.00
Fines and penalties	10.00	.....	2.00	.....
Gifts and grants	1,200.00	1,750.00	2,171.47	700.00
Departmental earnings	.....	2.00	.....	.....
Cemeteries	.....	.....	.....	.....
All others	.....	225.13	67.00	.....
NON-REVENUE	**$1,544.95**	**$2,578.90**	**$3,000.14**	**$1,771.61**
Municipal indebtedness	.....	.....	**995.00**	.....
Temporary loans	.....	.....	995.00	.....
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**394.77**	**497.14**	**350.00**	**222.57**
Trust and investment transactions	**1,150.18**	**2,081.76**	**1,655.14**	**1,549.04**
Total receipts	**$9,927.01**	**$13,617.76**	**$15,808.07**	**$7,982.09**
Balance on hand at beginning	1,244.67	517.17	1,185.53	4,662.57
Grand total	**$11,171.68**	**$14,134.93**	**$16,993.60**	**$12,644.66**

PAYMENTS	(436) Stuyvesant; population, 1,841	(437) New Baltimore; population, 1,840	(438) Riga; population, 1,840	(439) Deerfield; population, 1,836
COST OF GOVERNMENT	**$8,295.78**	**$7,199.06**	**$7,229.97**	**$6,464.58**
General	8,295.78	7,171.06	7,197.77	6,464.58
General government	1,612.55	904.22	1,501.57	1,565.28
Protection of persons and property	121.41	7.36	174.40	278.50
General	*121.41*	*7.36*	*174.40*	*278.50*
Special districts—fire	.....	.....	.....	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	420.00	336.33	205.93	256.10
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	5,990.23	5,873.10	4,733.73	4,137.75
General	*5,363.42*	*4,835.02*	*4,733.73*	*4,137.75*
Special districts—lighting	*626.81*	*1,000.00*	.....	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	*38.08*	.....	.....
Charities	18.95	1.35	389.07	161.15
Soldiers' relief	.....	.....	.....	29.80
Education	132.64	48.70	30.18	36.00
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	.....	.....	162.89	.....
Interest	.....	**28.00**	**32.20**	.....
On temporary loans	.....	28.00	32.20	.....
On bonds	.....	.....	.....	.....
Permanent improvements	.....	**2,548.42**	**4,614.60**	.....
Municipal indebtedness	.....	**1,800.00**	**700.00**	.....
Temporary loans	.....	1,800.00	700.00	.....
Bonds	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	**205.09**	.....
Transfers and refunds	**394.77**	**503.14**	**700.00**	**222.57**
Trust and investm't transactions	**1,150.18**	**2,083.36**	**1,655.14**	**1,167.24**
Total payments	**$9,840.73**	**$14,133.98**	**$15,104.80**	**$7,854.39**
Balance at close of year	1,330.95	.95	1,888.80	4,790.27
Grand total	**$11,171.68**	**$14,134.93**	**$16,993.60**	**$12,644.66**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(440) Maidson; population, 1,836	(441) Little Valley; population, 1,836	(443) Stockton; population, 1,830	(444) Marshall; population, 1,814
REVENUE	**$12,390.23**	**$6,711.23**	**$8,435.39**	**$10,911.99**
General	**12,390.23**	**6,711.23**	**8,435.39**	**10,911.99**
General property taxes	3,298.06	5,409.21	6,829.39	7,649.82
Town purposes	.....	*2,909.21*	*4,194.39*	*4,279.71*
Highway purposes	*3,298.06*	*2,500.00*	*2,635.00*	*2,850.00*
District purposes	.....	.....	.....	*520.11*
Special property taxes	67.44	346.14	151.28	65.14
Bank taxes	.....	*226.13*	.....	.....
Mortgage taxes	*67.44*	*120.01*	*151.28*	*65.14*
Special assessments	.....	.....	.....	.....
Interest	.....	.....	.....	90.12
Licenses and permits	749.75	51.00	142.20	1,828.72
Fines and penalties	5.00	28.00	.....	10.00
Gifts and grants	4,682.79	875.00	1,260.00	1,080.00
Departmental earnings	39.00	1.88	52.52	113.25
Cemeteries	.....	.....	.....	.....
All others	3,548.19	.....	.....	74.94
NON-REVENUE	**$2,094.05**	**$2,835.49**	**$2,299.91**	**$4,774.40**
Municipal indebtedness	.....	.....	.....	**2,500.00**
Temporary loans	.....	.....	.....	2,500.00
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**18.30**	**24.62**	**285.13**	**600.00**
Trust and investment transactions	**2,075.75**	**2,810.87**	**2,014.78**	**1,674.40**
Total receipts	**$14,484.28**	**$9,546.72**	**$10,735.30**	**$15,686.39**
Balance on hand at beginning	1,566.31	768.50	1,638.07	1,409.02
Grand total	**$16,050.59**	**$10,315.22**	**$12,373.37**	**$17,095.41**

PAYMENTS	(440) Madison; population, 1,836	(441) Little Valley; population, 1,836	(443) Stockton; population, 1,830	(444) Marshall; population, 1,814
COST OF GOVERNMENT	**$12,167.36**	**$4,898.07**	**$7,024.63**	**$6,544.17**
General	**12,167.36**	**4,803.24**	**7,024.63**	**6,544.17**
General government	1,484.76	984.37	1,026.79	1,133.10
Protection of persons and property	152.08	6.00	.....	137.58
General	*152.08*	*6.00*	.....	*19.65*
Special districts—fire	.....	.....	.....	.....
Special districts—water	.....	.....	.....	*117.93*
Conservation of health	217.70	128.50	287.97	209.76
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	10,248.57	2,862.02	5,259.87	4,699.90
General	*10,248.57*	*2,862.02*	*5,259.87*	*4,299.90*
Special districts—lighting	.....	.....	.....	*400.00*
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	23.00	772.00	214.58	207.55
Soldiers' relief	5.25	25.00	.....	.....
Education	.....	20.45	117.40	30.50
Cemeteries	36.00	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	.....	4.90	118.02	125.78
Interest	.....	**94.83**	.....	.....
On temporary loans	.....	94.83	.....	.....
On bonds	.....	.....	.....	.....
Permanent improvements	.....	**957.95**	**54.40**	**2,538.56**
Municipal indebtedness	.....	**1,100.00**	**1,978.13**	**725.00**
Temporary loans	.....	1,100.00	1,978.13	.....
Bonds	.....	.....	.....	725.00
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	**25.00**	**27.89**	**275.68**	**600.00**
Trust and investm't transactions	**2,075.75**	**2,842.18**	**2,014.78**	**1,674.40**
Total payments	**$14,268.11**	**$9,826.09**	**$11,347.62**	**$12,082.13**
Balance at close of year	1,782.48	489.13	1,025.75	5,013.28
Grand total	**$16,050.59**	**$10,315.22**	**$12,373.37**	**$17,095.41**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(446) Afton; population, 1,809	(447) Russell; population, 1,806	(448) Persia; population, 1,800	(449) Pratts-burgh; population, 1,798
REVENUE	**$10,497.34**	**$15,461.50**	**$8,522.25**	**$12,908.27**
General	**10,497.34**	**15,461.50**	**8,522.25**	**12,908.27**
General property taxes	8,372.34	11,520.42	5,061.24	9,831.20
Town purposes	*1,899.77*	*6,709.49*	*3,061.24*	*3,881.20*
Highway purposes	*6,472.57*	*4,810.93*	*2,000.00*	*5,950.00*
District purposes				
Special property taxes		30.25	578.64	
Bank taxes			*434.60*	
Mortgage taxes		*30.25*	*144.04*	
Special assessments				
Interest			8.50	
Licenses and permits	124.20	356.40	1,851.20	88.00
Fines and penalties	35.00		10.00	5.00
Gifts and grants	1,920.00	3,125.00	560.00	2,925.00
Departmental earnings	45.80		434.26	28.86
Cemeteries		429.43		
All others			18.41	30.21
NON-REVENUE	**$2,832.41**	**$4,247.61**	**$3,691.25**	**$3,713.50**
Municipal indebtedness				
Temporary loans				
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**150.00**	**164.16**	**555.94**	
Trust and investment transactions	**2,682.41**	**4,083.45**	**3,135.31**	**3,713.50**
Total receipts	**$13,329.75**	**$19,709.11**	**$12,213.50**	**$16,621.77**
Balance on hand at beginning	2,863.70	149.39	717.77	399.09
Grand total	**$16,193.45**	**$19,858.50**	**$12,931.27**	**$17,020.86**

PAYMENTS	(446) Afton; population, 1,809	(447) Russell; population, 1,806	(448) Persia; population, 1,800	(449) Pratts-burgh; population, 1,798
COST OF GOVERNMENT	**$7,626.66**	**$13,354.07**	**$6,207.54**	**$11,013.86**
General	**7,626.66**	**13,180.77**	**6,163.04**	**11,013.86**
General government	897.21	2,334.34	1,494.29	1,603.55
Protection of persons and property	86.21	238.62	278.62	156.25
General	*86.21*	*238.62*	*278.62*	*156.25*
Special districts—fire				
Special districts—water				
Conservation of health	133.84	435.29	54.65	119.00
Sanitation and promotion of cleanliness (sewers)				
Highways	6,203.40	9,722.69	3,819.81	8,536.24
General	*6,203.40*	*9,722.69*	*3,819.81*	*8,536.24*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	131.00	326.93	185.45	523.42
Soldiers' relief				50.00
Education	46.00	98.90	127.60	25.40
Cemeteries		24.00		
Public utilities—non-commercial				
All others	129.00		202.62	
Interest		**173.30**	**44.50**	
On temporary loans		2.30	44.50	
On bonds		171.00		
Permanent improvements		**113.88**		
Municipal indebtedness		**1,100.00**	**1,500.00**	
Temporary loans		300.00	1,500.00	
Bonds		800.00		
Other indebtedness				
To Co. Treasurer to reduce taxes			**17.07**	
Transfers and refunds	**150.00**	**163.24**	**679.79**	
Trust and investm't transactions	**2,682.41**	**3,887.70**	**3,135.31**	**3,708.00**
Total payments	**$10,459.07**	**$18,618.89**	**$11,539.71**	**$14,721.86**
Balance at close of year	5,734.38	1,239.61	1,391.56	2,299.00
Grand total	**$16,193.45**	**$19,858.50**	**$12,931.27**	**$17,020.86**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(450) Morristown; population, 1,785	(452) Sharon; population, 1,781	(453) Fremont; population, 1,771	(454) Dayton; population, 1,770
REVENUE	**$13,323.14**	**$13,217.15**	**$12,772.70**	**$6,965.76**
General	**13,323.14**	**13,217.15**	**12,772.70**	**6,965.76**
General property taxes	11,197.85	10,412.73	8,696.25	4,602.75
Town purposes	*4,975.99*	*4,011.21*	*5,396.25*	*1,302.75*
Highway purposes	*6,221.86*	*6,401.52*	*3,300.00*	*3,300.00*
District purposes				
Special property taxes	42.14	317.05	265.19	755.61
Bank taxes		*137.95*		*120.71*
Mortgage taxes	*42.14*	*179.10*	*265.19*	*634.90*
Special assessments				
Interest				72.70
Licenses and permits	29.25	621.27	663.14	
Fines and penalties				34.70
Gifts and grants	1,825.00	1,860.00	3,000.00	1,500.00
Departmental earnings	215.00	6.10	145.83	
Cemeteries				
All others	13.90		2.79	
NON-REVENUE	**$2,395.33**	**$2,706.44**	**$3,967.78**	**$2,134.46**
Municipal indebtedness				
Temporary loans				
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds		**470.00**	**62.58**	
Trust and investment transactions	**2,395.33**	**2,236.44**	**2,405.20**	**2,134.46**
Total receipts	**$15,718.47**	**$15,923.59**	**$16,740.98**	**$9,100.22**
Balance on hand at beginning	772.29	634.89	675.01	2,560.48
Grand total	**$16,490.76**	**$16,558.48**	**$17,415.99**	**$11,660.70**

PAYMENTS	(450) Morristown; population, 1,785	(452) Sharon; population, 1,781	(453) Fremont; population, 1,771	(454) Dayton; population, 1,770
COST OF GOVERNMENT	**$12,145.88**	**$8,391.04**	**$10,007.31**	**$6,994.28**
General	**11,443.97**	**8,134.04**	**9,976.89**	**6,994.28**
General government	1,403.62	942.21	1,529.69	1,040.85
Protection of persons and property	5.35	39.95	154.87	3.90
General	*5.35*	*39.95*	*154.87*	*3.90*
Special districts—fire				
Special districts—water				
Conservation of health	164.60	194.59	461.40	153.00
Sanitation and promotion of cleanliness (sewers)				
Highways	9,283.40	6,272.29	6,985.86	5,463.89
General	*9,283.40*	*6,272.29*	*6,985.86*	*5,463.89*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	265.86	644.00	733.42	131.14
Soldiers' relief	50.00		5.50	
Education	58.40	41.00	94.00	8.00
Cemeteries				
Public utilities—non-commercial				
All others	212.74		12.15	193.50
Interest	**701.91**	**257.00**	**30.42**	
On temporary loans		12.00	30.42	
On bonds	701.91	245.00		
Permanent improvements	**57.20**	**2,311.83**	**2,216.44**	**200.13**
Municipal indebtedness	**1,000.00**	**1,600.00**	**1,500.00**	
Temporary loans		600.00	1,500.00	
Bonds	1,000.00	1,000.00		
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	25.43	482.75	50.00	290.36
Trust and investm't transactions	2,243.05	2,238.14	2,405.20	2,088.91
Total payments	**$15,471.56**	**$15,023.76**	**$16,178.95**	**$9,573.68**
Balance at close of year	1,019.20	1,534.72	1,237.04	2,087.02
Grand total	**$16,490.76**	**$16,558.48**	**$17,415.99**	**$11,660.70**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(455) Rutland; population, 1,764	(456) Martinsburgh; population, 1,761	(457) Bennington; population, 1,757	(458) Butler; population, 1,754
REVENUE	**$14,660.60**	**$13,705.83**	**$11,008.12**	**$12,100.45**
General	**14,660.60**	**13,705.83**	**11,008.12**	**12,100.45**
General property taxes	11,238.70	9,801.51	8,533.12	9,427.80
Town purposes	*5,044.91*	*2,935.25*	*3,197.12*	*3,918.80*
Highway purposes	*5,770.96*	*6,385.63*	*5,336.00*	*5,509.00*
District purposes	*422.83*	*480.63*	.....	.....
Special property taxes	391.83	85.87	.....	169.05
Bank taxes	.....	.....	.....	.....
Mortgage taxes	*391.83*	*85.87*	.....	*169.05*
Special assessments	.....	*250.00*	.....	.....
Interest	.....	.....	.....	.....
Licenses and permits	226.75	588.75	.....	141.30
Fines and penalties	.....	5.00	.....	30.00
Gifts and grants	2,785.82	2,948.50	2,475.00	2,225.00
Departmental earnings	17.50	26.00	.....	107.30
Cemeteries	.....	.....	.....	.....
All others	.....	.....	.....	.....
NON-REVENUE	**$3,916.78**	**$3,541.14**	**$22,602.77**	**$1,991.54**
Municipal indebtedness	**200.00**	.....	**20,110.05**	.....
Temporary loans	200.00	.....	8,110.05	.....
Bonds—general	.....	.....	12,000.00	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**1,144.44**	**347.02**	**150.00**	**404.96**
Trust and investment transactions	**2,572.34**	**3,194.12**	**2,342.72**	**1,586.58**
Total receipts	**$18,577.38**	**$17,246.97**	**$33,610.89**	**$14,091.99**
Balance on hand at beginning	604.59	1,244.22	746.35	3,855.78
Grand total	**$19,181.97**	**$18,491.19**	**$34,357.24**	**$17,947.77**

PAYMENT	(455) Rutland; population, 1,764	(456) Martinsburgh; population, 1,761	(457) Bennington; population, 1,757	(458) Butler; population, 1,754
COST OF GOVERNMENT	**$8,214.07**	**$8,902.52**	**$8,652.90**	**$11,611.49**
General	**8,068.45**	**8,890.02**	**8,622.90**	**11,611.49**
General government	1,293.35	1,096.02	1,058.04	1,367.32
Protection of persons and property	13.65	1,256.28	.....	75.95
General	*13.65*	*25.65*	.....	*75.95*
Special districts—fire	.....	.....	.....	.....
Special districts—water	.....	*1,230.63*	.....	.....
Conservation of health	241.63	223.21	213.35	300.71
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	6,225.93	5,141.75	6,985.51	9,243.54
General	*5,813.82*	*5,141.75*	*6,985.51*	*9,243.54*
Special districts—lighting	*412.11*	.....	.....	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	240.73	1,087.86	350.00	421.54
Soldiers' relief	25.00	.....	.....	.....
Education	28.16	72.40	16.00	30.00
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	12.50	.....	172.43
All others	**145.62**	**12.50**	**30.00**	.....
Interest	33.12	12.50	30.00	.....
On temporary loans	112.50	.....	.....	.....
On bonds	**3,753.31**	**2,855.32**	**19,410.05**	.....
Permanent improvements	**2,641.54**	**500.00**	**1,000.00**	.....
Municipal indebtedness	1,641.54	500.00	1,000.00	.....
Temporary loans	1,000.00	.....	.....	.....
Bonds	.....	.....	.....	.....
Other indebtedness	**1,147.51**	**250.00**	**150.00**	**404.96**
To Co. Treasurer to reduce taxes	**2,572.34**	**3,252.90**	**2,342.72**	**1,588.18**
Transfers and refunds				
Trust and investm't transactions				
Total payments	**$18,328.77**	**$15,760.74**	**$31,555.67**	**$13,604.63**
Balance at close of year	853.20	2,730.45	2,801.57	4,343.14
Grand total	**$19,181.97**	**$18,491.19**	**$34,357.24**	**$17,947.77**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(459) Elba; population, 1,754	(462) Russia; population, 1,747	(463) German-town; population, 1,745	(465) Sherman; population, 1,732
REVENUE	**$9,547.70**	**$11,133.42**	**$8,161.66**	**$10,775.69**
General	**9,547.70**	**11,133.42**	**8,161.66**	**10,775.69**
General property taxes	7,212.61	8,562.59	5,223.32	8,332.97
Town purposes	*2,562.61*	*4,598.14*	*2,183.32*	*2,932.97*
Highway purposes	*4,650.00*	*3,650.00*	*2,700.00*	*5,400.00*
District purposes	.....	*314.45*	*340.00*	.....
Special property taxes	204.32	70.88	92.06	187.31
Bank taxes	.....	.....	.....	*140.55*
Mortgage taxes	*204.32*	*70.88*	*92.06*	*46.76*
Special assessments	.....	.....	.....	.....
Interest	171.10	.....	.....	61.25
Licenses and permits	471.90	411.95	465.50	120.16
Fines and penalties	.....	63.00	.....	31.00
Gifts and grants	1,475.00	2,025.00	996.78	1,625.00
Departmental earnings	.....	.....	1,384.00	418.00
Cemeteries	.....	.....	.....	.....
All others	12.77	.....	.....	.....
NON-REVENUE	**$2,291.55**	**$2,126.12**	**$1,575.57**	**$3,213.89**
Municipal indebtedness	.....	**300.00**	**400.00**	.....
Temporary loans	.....	300.00	400.00	.....
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**847.29**	.....	**320.65**	**409.49**
Trust and investment transactions	**1,444.26**	**1,826.12**	**854.92**	**2,804.40**
Total receipts	**$11,839.25**	**$13,259.54**	**$9,737.23**	**$13,989.58**
Balance on hand at beginning	2,330.14	3,776.64	245.06	1,415.91
Grand total	**$14,169.39**	**$17,036.18**	**$9,982.29**	**$15,405.49**

PAYMENTS	(459) Elba; population, 1,754	(462) Russia; population, 1,747	(463) German-town; population, 1,745	(465) Sherman; population, 1,732
COST OF GOVERNMENT	**$7,928.27**	**$9,450.15**	**$6,411.00**	**$7,337.98**
General	**7,928.27**	**9,274.68**	**6,411.00**	**7,337.98**
General government	1,112.11	1,682.58	1,372.90	1,013.40
Protection of persons and property	29.05	41.75	105.50	16.75
General	*29.05*	*41.75*	*5.50*	*16.75*
Special districts—fire	.....	.....	*100.00*	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	204.75	142.50	283.74	225.24
Sanitation and promotion of cleanliness (sewers)	.....	.....	25.00	.....
Highways	6,117.79	6,317.24	4,102.31	5,231.70
General	*6,117.79*	*6,317.24*	*3,863.31*	*5,231.70*
Special districts—lighting	.....	.....	*240.00*	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	242.00	1,009.11	22.80	106.50
Soldiers' relief	.....	.....	.....	.....
Education	141.60	44.00	50.00	591.39
Cemeteries	80.97	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	.....	.....	405.94	.....
Interest	.....	37.50	42.81	153.00
On temporary loans	.....	**175.47**	.....	.....
On bonds	.....	10.47	.....	.....
Permanent improvements	**1,617.54**	165.00	.....	.....
Municipal indebtedness	.....	**1,300.00**	**1,987.22**	**3,281.35**
Temporary loans	.....	300.00	**320.25**	.....
Bonds	.....	1,000.00	320.25	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	**625.94**	.....	**333.33**	**428.22**
Trust and investm't transactions	**1,444.26**	**1,826.12**	**854.92**	**2,781.90**
Total payments	**$11,616.01**	**$12,576.27**	**$9,906.72**	**$13,829.45**
Balance at close of year	2,553.38	4,459.91	75.57	1,576.04
Grand total	**$14,169.39**	**$17,036.18**	**$9,982.29**	**$15,405.49**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(466) Maryland; population, 1,731	(467) Newport; population, 1,724	(468) Angelica; population, 1,718	(469) Bergen; population, 1,716
REVENUE	**$9,872.84**	**$9,979.92**	**$15,423.67**	**$9,954.55**
General	**9,872.84**	**9,979.92**	**15,423.67**	**9,954.55**
General property taxes	6,825.66	7,293.47	12,982.72	8,171.16
Town purposes	*4,267.19*	*5,068.47*	*7,482.72*	*3,571.16*
Highway purposes	*2,558.47*	*2,225.00*	*5,500.00*	*4,600.00*
District purposes				
Special property taxes	312.04	437.47	256.79	144.62
Bank taxes	*213.54*	*334.90*	*212.19*	
Mortgage taxes	*98.50*	*52.57*	*44.60*	*144.62*
Special assessments				
Interest				
Licenses and permits	665.52	543.55	112.00	109.50
Fines and penalties	37.00	42.00	35.00	
Gifts and grants	2,032.62	1,600.00	1,400.00	1,300.00
Departmental earnings			179.85	229.27
Cemeteries				
All others		63.43	457.31	
NON-REVENUE	**$4,359.07**	**$3,225.52**	**$2,124.08**	**$3,217.12**
Municipal indebtedness		**500.00**	**150.00**	**1,000.00**
Temporary loans		500.00	150.00	1,000.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**358.68**	**780.08**		**650.00**
Trust and investment transactions	**4,000.39**	**1,945.44**	**1,974.08**	**1,567.12**
Total receipts	**$14,231.91**	**$13,205.44**	**$17,547.75**	**$13,171.67**
Balance on hand at beginning	751.47	2,634.40	321.25	755.39
Grand total	**$14,983.38**	**$15,839.84**	**$17,869.00**	**$13,927.06**

PAYMENTS	(466) Maryland; population, 1,731	(467) Newport; population, 1,724	(468) Angelica; population, 1,718	(469) Bergen; population, 1,716
COST OF GOVERNMENT	**$7,146.95**	**$7,685.04**	**$10,386.34**	**$10,975.57**
General	**7,050.28**	**7,325.04**	**9,603.34**	**10,956.16**
General government	839.63	1,432.25	1,665.87	1,460.87
Protection of persons and property	76.38	145.85	58.94	97.43
General	*76.38*	*145.85*	*58.94*	*97.43*
Special districts—fire				
Special districts—water				
Conservation of health	192.77	105.52	490.86	188.63
Sanitation and promotion of cleanliness (sewers)				
Highways	5,299.82	5,188.95	6,141.24	7,893.85
General	*5,299.82*	*5,188.95*	*6,141.24*	*7,893.85*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	391.46	404.07	67.24	509.11
Soldiers' relief			25.00	661.95
Education	40.70	48.40	326.80	61.32
Cemeteries				10.00
Public utilities—non-commercial			827.39	
All others	209.52			73.00
Interest	**96.67**	**360.00**	**783.00**	**19.41**
On temporary loans	29.17		3.00	19.41
On bonds	67.50	360.00	780.00	
Permanent improvements	**135.38**		**49.70**	**401.55**
Municipal indebtedness	**1,600.00**	**2,000.00**	**3,100.00**	
Temporary loans	1,100.00		100.00	
Bonds	500.00	2,000.00	3,000.00	
Other indebtedness				
To Co. Treasurer to reduce taxes	**35.17**			
Transfers and refunds	**332.69**	**778.58**		**650.00**
Trust and investm't transactions	**4,015.48**	**1,945.44**	**1,974.58**	**1,567.12**
Total payments	**$13,265 67**	**$12,409.06**	**$15,510.62**	**$13,594.24**
Balance at close of year	1,717.71	3,430.78	2,358.38	332.82
Grand total	**$14,983.38**	**$15,839.84**	**$17,869.00**	**$13,927.06**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(470) Carroll; population, 1,714	(471) Groveland; population, 1,699	(472) Alabama; population, 1,697	(473) Crawford; population, 1,693
REVENUE	**$35,817.71**	**$12,096.59**	**$15,660.77**	**$9,515.80**
General	**35,817.71**	**12,096.59**	**15,660.77**	**9,515.80**
General property taxes	5,397.29	10,069.80	13,125.82	7,391.50
Town purposes	*2,597.29*	*4,369.80*	*3,417.62*	*2,741.50*
Highway purposes	*2,800.00*	*5,700.00*	*9,708.20*	*3,650.00*
District purposes				*1,000.00*
Special property taxes	232.00	85.29	210.77	175.73
Bank taxes				*175.73*
Mortgage taxes	*232.00*	*85.29*	*210.77*	
Special assessments				
Interest			221.31	
Licenses and permits	27,539.30	135.00	124.37	218.50
Fines and penalties	5.00	15.00	94.00	
Gifts and grants	2,520.12	1,750.00	1,850.00	1,950.00
Departmental earnings	124.00	21.50	34.50	2.88
Cemeteries				
All others		20.00		77.19
NON-REVENUE	**$3,111.00**	**$18,098.70**	**$11,372.55**	**$1,947.54**
Municipal indebtedness	**1,200.00**	**14,995.00**	**10,110.21**	
Temporary loans	1,200.00	7,000.00	3,447.25	
Bonds—general		7,995.00	6,662.96	
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**200.00**	**1,666.02**	**50.00**	**320.00**
Trust and investment transactions	**1,711.00**	**1,437.68**	**1,212.34**	**1,627.54**
Total receipts	**$38,928.71**	**$30,195.29**	**$27,033.32**	**$11,763.34**
Balance on hand at beginning	465.88	1,002.35	6,305.40	1,313.14
Grand total	**$39,394.59**	**$31,197.64**	**$33,338.72**	**$13,076.48**

PAYMENTS	(470) Carroll; population, 1,714	(471) Groveland; population, 1,699	(472) Alabama; population, 1,697	(473) Crawford; population, 1,693
COST OF GOVERNMENT	**$5,160.99**	**$15,216.49**	**$10,691.13**	**$9,923.27**
General	**5,085.99**	**15,136.49**	**10,672.40**	**9,923.27**
General government	539.69	1,313.85	1,500.05	1,215.24
Protection of persons and property	1.50	230.66	28.00	203.85
General	*1.50*	*230.66*	*28.00*	*103.85*
Special districts—fire				*100.00*
Special districts—water				
Conservation of health	160.78	269.41	223.57	
Sanitation and promotion of cleanliness (sewers)				572.46
Highways	3,966.44	13,175.67	7,621.34	7,825.67
General	*3,966.44*	*13,175.67*	*7,621.34*	*6,925.67*
Special districts—lighting				*900.00*
Special districts—sprinkling				
Special districts—sidewalks				
Charities	313.20		1,087.60	105.05
Soldiers' relief			9.62	
Education	12.50	19.40	44.00	
Cemeteries				
Public utilities—non-commercial				
All others	91.88	127.50	158.22	
Interest	**75.00**	**80.00**	**18.73**	
On temporary loans		80.00		
On bonds	75.00		18.73	
Permanent improvements	**2,400.21**	**833.49**	**13,595.21**	**538.08**
Municipal indebtedness	**1,000.00**	**3,000.00**	**2,247.96**	
Temporary loans		3,000.00		
Bonds	1,000.00		2,247.96	
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**266.89**	**7,649.02**	**50.00**	**373.60**
Trust and investm't transactions	**1,723.01**	**1,436.41**	**1,212.34**	**1,627.54**
Total payments	**$10,551.10**	**$28,135.41**	**$27,796.64**	**$12,462.49**
Balance at close of year	28,843.49	3,062.23	5,642.08	613.99
Grand total	**$39,394.59**	**$31,197.64**	**$33,338.72**	**$13,076.48**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(475) Vestal; population, 1,688	(476) Westport; population, 1,686	(478) Edmeston; population, 1,682	(480) Parishville; population, 1,678
REVENUE	**$11,300.14**	**$9,296.62**	**$9,967.38**	**$10,189.62**
General	**11,300.14**	**9,296.62**	**9,967.38**	**10,189.62**
General property taxes	9,086.14	7,478.20	6,849.06	7,554.30
Town purposes	*3,586.14*	*4,278.20*	*1,842.34*	*3,460.40*
Highway purposes	*5,500.00*	*3,200.00*	*4,394.60*	*3,886.78*
District purposes			*612.12*	*207.12*
Special property taxes		68.42	669.29	9.24
Bank taxes		*68.42*	*586.57*	
Mortgage taxes			*82.72*	*9.24*
Special assessments				
Interest				
Licenses and permits	139.50		121.50	144.90
Fines and penalties			294.00	
Gifts and grants	1,920.00	1,250.00	1,706.76	2,193.10
Departmental earnings	4.50		51.24	264.95
Cemeteries				
All others	150.00		275.53	23.13
NON-REVENUE	**$4,316.31**	**$2,766.63**	**$4,790.47**	**$3,632.44**
Municipal indebtedness	**1,475.00**	**672.70**	**1,014.92**	**300.00**
Temporary loans	1,475.00	672.70	1,014.92	300.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**264.12**	**71.35**	**288.41**	**281.00**
Trust and investment transactions	**2,577.19**	**2,022.58**	**3,487.14**	**3,051.44**
Total receipts	**$15,616.45**	**$12,063.25**	**$14,757.85**	**$13,822.06**
Balance on hand at beginning	1,956.37	585.64	989.77	88.06
Grand total	**$17,572.82**	**$12,648.89**	**$15,747.62**	**$13,910.12**

PAYMENTS	(475) Vestal; population, 1,688	(476) Westport; population, 1,686	(478) Edmeston; population, 1,682	(480) Parishville; population, 1,678
COST OF GOVERNMENT	**$12,982.99**	**$8,650.60**	**$8,240.87**	**$10,066.62**
General	**12,832.99**	**8,467.37**	**8,240.87**	**10,066.62**
General government	864.87	1,667.80	1,147.46	1,365.11
Protection of persons and property	143.90	587.84	662.60	195.25
General	*143.90*	*587.84*		*195.25*
Special districts—fire				
Special districts—water			*662.60*	
Conservation of health	233.95	219.50	249.14	201.46
Sanitation and promotion of cleanliness (sewers)				
Highways	11,176.85	5,274.01	5,785.78	7,156.48
General	*11,176.85*	*5,274.01*	*5,685.78*	*6,949.36*
Special districts—lighting			*100.00*	
Special districts—sprinkling				
Special districts—sidewalks				*207.12*
Charities	146.62	656.22	216.15	980.17
Soldiers' relief	10.00			
Education	35.00	62.00	31.75	25.00
Cemeteries			30.00	
Public utilities—non-commercial				
All others	221.80		117.99	143.15
Interest	**150.00**	**183.23**		
On temporary loans		183.23		
On bonds	150.00			
Permanent improvements	**53.98**	**82.65**	**1,306.13**	
Municipal indebtedness	**1,000.00**	**771.00**		
Temporary loans		771.00		
Bonds	1,000.00			
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	264.12	86.25	560.58	281.00
Trust and investm't transactions	**2,577.87**	**2,067.94**	**3,536.76**	**3,038.91**
Total payments	**$16,878.96**	**$11,658.44**	**$13,644.34**	**$13,386.53**
Balance at close of year	693.86	990.45	2,103.28	523.59
Grand total	**$17,572.82**	**$12,648.89**	**$15,747.62**	**$13,910.12**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(481) Kendall; population, 1,678	(483) Montour; population, 1,676	(485) Middlefield; population, 1,671	(486) Leyden; population, 1,663
REVENUE	**$10,194.84**	**$7,235.46**	**$17,308.80**	**$12,465.58**
General	**10,194.84**	**7,235.46**	**17,308.80**	**12,465.58**
General property taxes	7,886.20	5,982.92	11,102.48	9,924.67
Town purposes	*2,688.20*	*3,232.92*	*6,517.71*	*4,060.19*
Highway purposes	*4,698.00*	*2,750.00*	*4,584.77*	*5,864.48*
District purposes	*500.00*	.....	.....	.....
Special property taxes	271.38	141.76	64.03	143.53
Bank taxes	.....	*103.74*	.....	.....
Mortgage taxes	*271.38*	*38.02*	*64.03*	*143.53*
Special assessments	.....	.....	.....	.....
Interest	.....	.....	.....	71.07
Licenses and permits	348.83	70.88	3,186.00	585.01
Fines and penalties	.....	10.00	.....	.....
Gifts and grants	1,648.90	1,025.00	2,956.29	1,650.00
Departmental earnings	35.00	.....	.....	46.00
Cemeteries	.....	.....	.....	.....
All others	4.53	4.90	.....	45.30
NON-REVENUE	**$3,790.18**	**$1,968.70**	**$4,276.58**	**$3,585.78**
Municipal indebtedness	**700.00**	**500.00**	**900.00**	**750.00**
Temporary loans	700.00	500.00	900.00	750.00
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**1,367.38**	**242.24**	**220.00**	**48.60**
Trust and investment transactions	**1,722.80**	**1,226.46**	**3,156.58**	**2,787.18**
Total receipts	**$13,985.02**	**$9,204.16**	**$21,585.38**	**$16,051.36**
Balance on hand at beginning	302.81	1,511.64	436.55	909.91
Grand total	**$14,287.83**	**$10,715.80**	**$22,021.93**	**$16,961.27**

PAYMENTS	(481) Kendall; population, 1,678	(483) Montour; population, 1,676	(485) Middlefield; population, 1,671	(486) Leyden; population, 1,663
COST OF GOVERNMENT	**$10,791.90**	**$7,140.43**	**$11,825.96**	**$8,223.43**
General	**10,791.90**	**7,067.93**	**11,730.27**	**7,954.61**
General government	2,348.06	1,291.02	1,348.50	1,340.40
Protection of persons and property	855.96	193.07	25.46	48.05
General	*355.96*	*193.07*	*25.46*	*48.05*
Special districts—fire	*500.00*	.....	.....	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	252.00	77.50	264.00	285.20
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	7,178.66	5,434.43	9,107.51	5,803.85
General	*7,178.66*	*5,434.43*	*9,107.51*	*5,803.85*
Special districts—lighting	.....	.....	.....	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	62.22	20.00	791.25	299.59
Soldiers' relief	.....	16.41	.....	30.00
Education	70.00	35.50	116.00	39.00
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	25.00	.....	77.55	108.52
Interest	.....	**72.50**	**95.69**	**268.82**
On temporary loans	.....	72.50	95.69	18.82
On bonds	.....	.....	.....	250.00
Permanent improvements	.....	.....	**610.93**	**2,746.76**
Municipal indebtedness	.....	**1,000.00**	**2,900.00**	**2,250.00**
Temporary loans	.....	1,000.00	2,900.00	1,250.00
Bonds	.....	.....	.....	1,000.00
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	**271.38**	.....	.....	**143.53**
Transfers and refunds	**35.00**	.....	**231.00**	.....
Trust and investm't transactions	**1,722.80**	**1,226.46**	**3,156.58**	**2,647.03**
Total payments	**$12,821.08**	**$9,366.89**	**$18,724.47**	**$16,010.75**
Balance at close of year	1,466.75	1,348.91	3,297.46	950.52
Grand total	**$14,287.83**	**$10,715.80**	**$22,021.93**	**$16,961.27**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(488) New Bremen; population, 1,660	(489) Clarkson; population, 1,657	(492) Newfield; population, 1,647	(493) Deposit; population, 1,645
REVENUE	**$11,450.63**	**$8,043.37**	**$11,177.99**	**$7,550.11**
General	**11,450.63**	**8,043.37**	**11,177.99**	**7,550.11**
General property taxes	8,690.41	7,382.87	8,087.19	5,322.92
Town purposes	*3,821.37*	*3,882.87*	*2,228.03*	*1,922.92*
Highway purposes	*4,869.04*	*3,500.00*	*5,859.16*	*3,400.00*
District purposes				
Special property taxes			47.90	81.29
Bank taxes				
Mortgage taxes			*47.90*	*81.29*
Special assessments				
Interest				
Licenses and permits	395.50	78.00	162.00	40.05
Fines and penalties			5.00	5.00
Gifts and grants	2,225.00	500.00	2,500.00	1,575.00
Departmental earnings	139.72		375.90	
Cemeteries				
All others		82.50		525.85
NON-REVENUE	**$2,857.90**	**$2,553.95**	**$5,039.42**	**$2,512.07**
Municipal indebtedness		**1,400.00**	**1,300.00**	
Temporary loans		1,400.00	1,300.00	
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**424.92**	**13.83**	**275.59**	**722.85**
Trust and investment transactions	**2,432.98**	**1,140.12**	**3,463.83**	**1,789.22**
Total receipts	**$14,308.53**	**$10,597.32**	**$16,217.41**	**$10,062.18**
Balance on hand at beginning	1,086.87	669.03	408.94	699.92
Grand total	**$15,395.40**	**$11,266.35**	**$16,626.35**	**$10,762.10**

PAYMENTS	(488) New Bremen; population, 1,660	(489) Clarkson; population, 1,657	(492) Newfield; population, 1,647	(493) Deposit, population, 1,645
COST OF GOVERNMENT	**$7,133.69**	**$6,111.84**	**$8,550.44**	**$6,672.88**
General	**6,965.36**	**6,072.24**	**8,550.44**	**6,672.88**
General government	1,261.55	1,250.39	1,067.35	1,074.49
Protection of persons and property	25.25	352.59	139.20	25.85
General	*25.25*	*352.59*	*139.20*	*25.85*
Special districts—fire				
Special districts—water				
Conservation of health	267.32	427.30	329.90	92.58
Sanitation and promotion of cleanliness (sewers)				
Highways	4,925.64	3,735.29	6,490.09	5,314.86
General	*4,925.64*	*3,735.29*	*6,490.09*	*5,314.86*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	304.20	109.85	307.14	57.00
Soldiers' relief	15.00			
Education	45.60	26.60	24.55	36.00
Cemeteries				
Public utilities—non-commercial				
All others	120.80	170.22	192.21	72.10
Interest	**168.33**	**39.60**		
On temporary loans		39.60		
On bonds	168.33			
Permanent improvements	**2,832.86**	**3,197.12**	**3,160.33**	**754.08**
Municipal indebtedness	**1,700.00**	**300.00**		
Temporary loans		300.00		
Bonds	1,700.00			
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**430.17**		**276.59**	**726.88**
Trust and investm't transactions	**2,432.98**	**1,140.12**	**3,465.00**	**1,789.22**
Total payments	**$14,529.70**	**$10,749.08**	**$15,452.36**	**$9,943.06**
Balance at close of year	865.70	517.27	1,173.99	819.04
Grand total	**$15,395.40**	**$11,266.35**	**$16,626.35**	**$10,762.10**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(494) Salisbury; population, 1,643	(495) Caldwell; population, 1,642	(496) Green-field; population, 1,642	(497) Savan-nah; population, 1,639
REVENUE	**$10,445.07**	**$8,339.49**	**$13,939.56**	**$12,995.51**
General	**10,445.07**	**8,339.49**	**13,939.56**	**12,995.51**
General property taxes	8,181.07	6,603.44	7,796.82	10,384.76
Town purposes	*2,822.15*	*4,653.44*	*4,915.89*	*5,234.76*
Highway purposes	*4,944.16*	*1,950.00*	*2,880.93*	*5,150.00*
District purposes	*414.76*			
Special property taxes	15.20	200.09	459.52	260.77
Bank taxes		*163.80*		
Mortgage taxes	*15.20*	*36.29*	*459.52*	*260.77*
Special assessments				
Interest				112.75
Licenses and permits	139.80	595.96	1,587.00	
Fines and penalties	113.00	70.00		
Gifts and grants	1,996.00	800.00	4,001.54	1,850.00
Departmental earnings		50.00	54.49	32.73
Cemeteries		20.00		
All others			40.19	354.50
NON-REVENUE	**$1,752.35**	**$1,314.39**	**$3,612.61**	**$3,185.66**
Municipal indebtedness	**140.80**		**200.00**	
Temporary loans	140.80		200.00	
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**6.17**		**219.11**	**110.00**
Trust and investment transactions	**1,605.38**	**1,314.39**	**3,193.50**	**3,075.66**
Total receipts	**$12,197.42**	**$9,653.88**	**$17,552.17**	**$16,181.17**
Balance on hand at beginning	4,280.09	2,182.28	765.75	1,667.34
Grand total	**$16,477.51**	**$11,836.16**	**$18,317.92**	**$17,848.51**

PAYMENTS	(494) Salisbury; population, 1,643	(495) Caldwell; population, 1,642	(496) Green-field; population 1,642	(497) Savan-nah; population 1,639
COST OF GOVERNMENT	**$8,628.97**	**$6,603.49**	**$7,729.56**	**$12,764.94**
General	**8,447.77**	**6,603.49**	**7,639.01**	**12,714.94**
General government	1,277.32	1,561.87	1,167.28	1,733.56
Protection of persons and property	100.00	179.13	59.15	174.17
General	*100.00*	*179.13*	*59.15*	
Special districts—fire				*174.17*
Special districts—water				
Conservation of health	230.30	7.25	214.75	279.25
Sanitation and promotion of cleanliness (sewers)				
Highways	6,657.27	3,175.05	5,560.62	9,206.57
General	*6,315.17*	*3,175.05*	*5,560.62*	*9,206.57*
Special districts—lighting	*342.10*			
Special districts—sprinkling				
Special districts—sidewalks				
Charities	65.00	563.84	506.15	1,205.50
Soldiers' relief	3.00			
Education	75.80	976.50	56.06	54.70
Cemeteries		107.92		5.00
Public utilities—non-commercial		20.00		
All others	33.08	11.93	75.00	56.19
Interest	**181.20**		**90.55**	**50.00**
On temporary loans	6.20		90.55	10.00
On bonds	175.00			40.00
Permanent improvements			**4,799.69**	
Municipal indebtedness	**640.80**		**1,475.00**	**1,000.00**
Temporary loans	140.80		1,475.00	500.00
Bonds	500.00			500.00
Other indebtedness				
To Co. Treasurer to reduce taxes		**1,000.00**		**8.52**
Transfers and refunds	**8.67**	**11.94**	**219.11**	**110.91**
Trust and investm't transactions	**1,605.38**	**1,314.39**	**3,195.30**	**3,105.88**
Total payments	**$10,883.82**	**$8,929.82**	**$17,418.66**	**$16,990.25**
Balance at close of year	5,593.69	2,906.34	899.26	858.26
Grand total	**$16,477.51**	**$11,836.16**	**$18,317.92**	**$17,848.51**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(498) Yorkshire; population, 1,639	(499) Berne; population, 1,638	(500) Java population, 1,636	(501) Schuyler Falls; population, 1,633
REVENUE	**$13,210.90**	**$12,759.05**	**$13,437.87**	**$8,434.94**
General	**13,210.90**	**12,759.05**	**13,437.87**	**8,434.94**
General property taxes	10,144.13	8,854.28	10,355.08	7,435.32
Town purposes	*6,127.78*	*4,979.75*	*3,805.08*	*5,392.11*
Highway purposes	*3,025.00*	*3,874.53*	*6,550.00*	*1,825.00*
District purposes	*991.35*			*218.21*
Special property taxes	158.79	43.31	47.67	52.62
Bank taxes	*77.99*			
Mortgage taxes	*80.80*	*43.31*	*47.67*	*52.62*
Special assessments				
Interest		54.24	87.20	
Licenses and permits	173.21	731.50	509.25	107.00
Fines and penalties		5.00		
Gifts and grants	1,600.00	3,040.00	1,975.00	840.00
Departmental earnings	1,134.77			
Cemeteries				
All others		30.72	463.67	
NON-REVENUE	**$24,641.17**	**$3,547.53**	**$1,393.85**	**$3,277.86**
Municipal indebtedness	**21,874.05**			**1,000.00**
Temporary loans	2,723.45			1,000.00
Bonds—general	19,000.00			
Other indebtedness				
Premium and accrued interest	**150.60**			
Transfers and refunds	**597.11**	**378.17**		**130.00**
Trust and investment transactions	**2,170.01**	**3,169.36**	**1,393.85**	**2,147.86**
Total receipts	**$37,852.07**	**$16,306.58**	**$14,831.72**	**$11,712.80**
Balance on hand at beginning	1,024.69	2,014.43	472.42	195.11
Grand total	**$38,876.76**	**$18,321.01**	**$15,304.14**	**$11,907.91**

PAYMENTS	(498) Yorkshire; population, 1,639	(499) Berne; population, 1,638	(500) Java; population, 1,636	(501) Schuyler Falls; population, 1,633
COST OF GOVERNMENT	**$10,308.48**	**$9,288.59**	**$8,979.62**	**$8,225.60**
General	**10,258.68**	**8,783.66**	**8,853.37**	**8,135.52**
General government	802.65	1,755.58	831.24	1,475.35
Protection of persons and property	699.09		3.90	546.35
General	*699.09*		*3.90*	*328.14*
Special districts—fire				*218.21*
Special districts—water				
Conservation of health	140.62	219.39	218.44	252.30
Sanitation and promotion of cleanliness (sewers)				
Highways	8,007.04	6,158.05	7,294.89	4,552.13
General	*7,702.86*	*6,158.05*	*7,294.89*	*4,552.13*
Special districts—lighting	*304.18*			
Special districts—sprinkling				
Special districts—sidewalks				
Charities	14.25	306.81	418.00	1,146.39
Soldiers' relief				
Education	44.75	47.25	16.00	163.00
Cemeteries				
Public utilities—non-commercial				
All others	545.28	296.58	70.90	
Interest	**54.80**	**504.93**	**126.25**	**90.08**
On temporary loans	44.95	7.50		90.08
On bonds	9.85	497.43	126.25	
Permanent improvements	**7,980.94**	**1,212.50**	**2,123.50**	**16.94**
Municipal indebtedness	**17,583.58**	**2,448.51**	**1,000.00**	**1,300.00**
Temporary loans	17,583.58	500.00		700.00
Bonds		1,948.51	1,000.00	600.00
Other indebtedness				
To Co. Treasurer to reduce taxes			**200.00**	
Transfers and refunds	**597.11**	**378.17**		**130.00**
Trust and investm't transactions	**2,170.01**	**3,169.36**	**1,393.85**	**2,147.86**
Total payments	**$38,640.12**	**$16,497.13**	**$13,696.97**	**$11,820.40**
Balance at close of year	236.64	1,823.88	1,607.17	87.51
Grand total	**$38,876.76**	**$18,321.01**	**$15,304.14**	**$11,907.91**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(502) Triangle; population, 1,633	(503) Chester; population, 1,630	(504) Cherry Creek; population, 1,630	(505) Ledyard; population, 1,629
REVENUE	**$7,770.74**	**$8,993.62**	**$7,036.93**	**$13,406.02**
General	**7,770.74**	**8,993.62**	**7,036.93**	**13,406.02**
General property taxes	6,220.78	6,194.06	5,340.57	9,412.03
Town purposes	*2,084.28*	*2,394.06*	*3,436.57*	*2,000.00*
Highway purposes	*4,136.50*	*3,800.00*	*1,904.00*	*7,412.03*
District purposes				
Special property taxes		38.20	399.57	
Bank taxes			*111.90*	
Mortgage taxes		*38.20*	*287.67*	
Special assessments				
Interest			188.69	
Licenses and permits	126.80	710.73	98.10	140.40
Fines and penalties	50.00		8.00	40.00
Gifts and grants	1,350.00	2,000.00	1,000.00	3,704.94
Departmental earnings		50.63	2.00	109.05
Cemeteries				
All others	23.16			
NON-REVENUE	**$7,442.58**	**$3,840.12**	**$3,131.20**	**$3,996.66**
Municipal indebtedness	**5,050.41**	**400.00**		**920.00**
Temporary loans	5,050.41	400.00		920.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds		236.20	1,153.44	1,272.15
Trust and investment transactions	**2,392.17**	**3,203.92**	**1,977.76**	**1,804.51**
Total receipts	**$15,213.32**	**$12,833.74**	**$10,168.13**	**$17,403.08**
Balance on hand at beginning	610.90	207.78	3,014.91	980.86
Grand total	**$15,824.22**	**$13,041.52**	**$13,183.04**	**$18,383.94**

PAYMENTS	(502) Triangle; population, 1,633	(503) Chester; population, 1,630	(504) Cherry Creek; population, 1,630	(505) Ledyard; population, 1,629
COST OF GOVERNMENT	**$10,687.79**	**$8,855.21**	**$5,967.46**	**$11,009.53**
General	**10,687.79**	**8,841.08**	**5,127.46**	**10,987.19**
General government	914.67	988.40	635.26	588.78
Protection of persons and property		61.25	27.45	180.55
General		*61.25*	*27.45*	*180.55*
Special districts—fire				
Special districts—water				
Conservation of health	224.07	285.33	95.75	151.19
Sanitation and promotion of cleanliness (sewers)				
Highways	9,507.05	6,938.83	3,774.44	9,711.66
General	*9,507.05*	*6,938.83*	*3,774.44*	*9,711.66*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	17.00	19.00	476.10	279.81
Soldiers' relief			35.00	
Education		47.00	4.00	76.20
Cemeteries				
Public utilities—non-commercial				
All others	25.00	501.27	79.46	
Interest		**14.13**	**840.00**	**22.34**
On temporary loans		14.13		22.34
On bonds			840.00	
Permanent improvements	**682.00**			**2,027.56**
Municipal indebtedness	**682.50**	**400.00**	**2,000.00**	**1,489.14**
Temporary loans	682.50	400.00		1,489.14
Bonds			2,000.00	
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds		**236.20**		**1,271.75**
Trust and investm't transactions	**2,400.57**	**3,221.79**	**2,008.36**	**1,752.88**
Total payments	**$14,452.86**	**$12,713.20**	**$9,975.82**	**$17,551.86**
Balance at close of year	1,371.36	328.32	3,207.22	832.08
Grand total	**$15,824.22**	**$13,041.52**	**$13,183.04**	**$18,383.94**

RECEIPTS	(506) Rensselaerville: population, 1,619	(507) Pavilion; population, 1,615	(508) Kortright; population, 1,608	(510) Crown Point; population, 1,605
REVENUE	**$15,329.53**	**$12,955.69**	**$10,572.56**	**$9,317.24**
General	**15,329.53**	**12,955.69**	**10,572.56**	**9,317.24**
General property taxes	11,413.74	10,534.95	7,601.66	7,154.48
Town purposes	*5,575.60*	*5,034.95*	*3,056.66*	*3,904.48*
Highway purposes	*5,628.00*	*5,500.00*	*4,400.00*	*3,250.00*
District purposes	*210.14*		*145.00*	
Special property taxes	61.42	221.24	51.80	38.94
Bank taxes				
Mortgage taxes	*61.42*	*221.24*	*51.80*	*38.94*
Special assessments				
Interest	131.68			
Licenses and permits	728.25	162.25	89.10	92.90
Fines and penalties		10.00	30.00	98.00
Gifts and grants	2,955.20	1,750.00	2,800.00	1,600.00
Departmental earnings	18.00	77.25		332.92
Cemeteries				
All others	21.24	200.00		
NON-REVENUE	**$2,827.02**	**$1,566.50**	**$4,104.88**	**$3,141.16**
Municipal indebtedness				
Temporary loans			985.00	
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**150.00**	**263.02**	**404.30**	**30.36**
Trust and investment transactions	**2,677.02**	**1,303.48**	**2,715.58**	**3,110.80**
Total receipts	**$18,156.55**	**$14,522.19**	**$14,677.44**	**$12,458.40**
Balance on hand at beginning	1,027.01	591.95	325.00	478.19
Grand total	**$19,173.56**	**$15,114.14**	**$15,002.44**	**$12,936.59**

PAYMENTS	(506) Rensselaerville; population, 1,619	(507) Pavilion; population, 1,615	(508) Kortright; population, 1,608	(510) Crown Point population, 1,605
COST OF GOVERNMENT	**$11,360.50**	**$9,950.86**	**$9,341.43**	**$8,873.48**
General	**11,266.50**	**9,950.86**	**9,307.27**	**8,873.48**
General government	1,896.87	2,623.55	1,008.35	1,346.97
Protection of persons and property	269.36	197.95	149.80	413.25
General	*54.15*	*197.95*	*4.80*	*413.25*
Special districts—fire	*215.21*		*145.00*	
Special districts—water				
Conservation of health	223.05	206.68	220.71	209.25
Sanitation and promotion of cleanliness (sewers)				
Highways	7,593.46	6,457.28	7,608.03	5,993.07
General	*7,593.46*	*6,457.28*	*7,608.03*	*5,626.60*
Special districts—lighting				*366.47*
Special districts—sprinkling				
Special districts—sidewalks				
Charities	765.18	219.45	229.76	607.06
Soldiers' relief		15.94		
Education	65.00	62.00	70.12	28.00
Cemeteries	6.00		20.50	
Public utilities—non-commercial				
All others	447.58	168.01		275.88
Interest	**94.00**		**34.16**	
On temporary loans	20.00		34.16	
On bonds	74.00			
Permanent improvements	**1,446.57**	**1,292.77**	**1,759.05**	
Municipal indebtedness	**1,900.00**		**900.00**	
Temporary loans	800.00		900.00	
Bonds	1,100.00			
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**18.00**	**187.67**	**104.30**	**52.26**
Trust and investm't transactions	**2,677.02**	**1,303.48**	**2,674.84**	**3,291.41**
Total payments	**$17,402.09**	**$12,734.78**	**$15,079.62**	**$12,217.15**
Balance at close of year	1,771.47	2,379.36	**77.18*	719.44
Grand total	**$19,173.56**	**$15,114.14**	**$15,002.44**	**$12,936.59**

* Deficit.

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(511) Hermon; population, 1,595	(512) Phila-delphia; population, 1,593	(514) Cato; population, 1,588	(516) Holland; population, 1,584
REVENUE	**$9,125.14**	**$12,843.65**	**$10,694.29**	**$7,631.81**
General	**9,125.14**	**12,843.65**	**10,694.29**	**7,631.81**
General property taxes	6,664.56	7,401.47	6,810.34	5,384.51
Town purposes	*2,764.56*	*2,578.37*	*3,006.24*	*1,441.21*
Highway purposes	*3,900.00*	*4,823.10*	*3,804.08*	*3,443.30*
District purposes				*500.00*
Special property taxes	357.38	184.58	319.76	596.57
Bank taxes	*156.21*		*175.70*	*495.00*
Mortgage taxes	*201.17*	*184.58*	*144.06*	*101.57*
Special assessments				
Interest		1,675.00	7.19	114.66
Licenses and permits	104.00	703.56	91.30	407.00
Fines and penalties	5.00	10.00	10.00	
Gifts and grants	1,975.00	1,454.23	2,990.72	1,050.00
Departmental earnings	19.20	801.39	420.00	79.07
Cemeteries				
All others		613.42		
NON-REVENUE	**$2,570.83**	**$1,800.69**	**$2,467.44**	**$17,226.74**
Municipal indebtedness			787.00	14,816.23
Temporary loans			787.00	5,910.00
Bonds—general				8,889.00
Other indebtedness				
Premium and accrued interest				17.23
Transfers and refunds				
Trust and investment transactions	**330.26** 2,240.57	**35.80** 1,764.89	**27.24** 1,653.20	**396.31** 2,014.20
Total receipts	**$11,695.97**	**$14,644.34**	**$13,116.73**	**$24,858.55**
Balance on hand at beginning	974.25	1,438.90	1,911.89	2,821.13
Grand total	**$12,670.22**	**$16,083.24**	**$15,028.62**	**$27,679.68**

PAYMENTS	(511) Hermon; population, 1,595	(512) Philadel-delphia; population, 1,593	(514) Cato; population, 1,588	(516) Holland; population, 1,584
COST OF GOVERNMENT	**$7,731.75**	**$6,743.27**	**$7,669.75**	**$7,006.94**
General	**7,731.75**	**6,168.27**	**7,237.75**	**6,828.59**
General government	988.49	1,229.86	844.16	985.29
Protection of persons and property	29.50	18.75	6.45	570.90
General	*29.50*	*18.75*	*6.45*	*35.50*
Special districts—fire				*535.40*
Special districts—water				
Conservation of health	211.69	33.50	164.87	231.80
Sanitation and promotion of cleanliness (sewers)				
Highways	6,225.55	3,915.21	5,908.85	4,657.08
General	*6,225.55*	*3,915.21*	*5,908.85*	*4,657.08*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	231.72	960.95	240.80	70.96
Soldiers' relief	30.00			
Education	14.80	10.00		28.30
Cemeteries				
Public utilities—non-commercial				
All others			72.62	284.26
Interest		**575.00**	**432.00**	**178.35**
On temporary loans			7.00	30.60
On bonds		575.00	425.00	147.75
Permanent improvements	**233.95**	**3,851.56**	**2,278.42**	**10,615.48**
Municipal indebtedness		**1,500.00**	**1,996.10**	**5,910.00**
Temporary loans			996.10	5,910.00
Bonds			1,000.00	
Other indebtedness				
To Co. Treasurer to reduce taxes	**40.33**			
Transfers and refunds	135.44	35.80	27.24	396.31
Trust and investm't transactions	2,293.04	1,764.89	1,653.20	1,995.32
Total payments	**$10,434.51**	**$13,895.52**	**$13,624.71**	**$25,924.05**
Balance at close of year	2,235.71	2,187.72	1,403.91	1,755.63
Grand total	**$12,670.22**	**$16,083.24**	**$15,028.62**	**$27,679.68**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(517) Stanford; population, 1,582	(518) Fine; population, 1,579	(519) Pierrepont; population, 1,579	(520) Rush; population, 1,578
REVENUE	**$19,491.75**	**$11,119.63**	**$10,035.67**	**$10,298.59**
General	**19,491.75**	**11,119.63**	**10,035.67**	**10,298.59**
General property taxes	9,478.59	8,199.16	7,323.95	7,933.76
Town purposes	*3,778.59*	*3,841.16*	*2,458.72*	*3,042.77*
Highway purposes	*5,700.00*	*4,358.00*	*4,865.23*	*4,890.99*
District purposes				
Special property taxes		100.21	44.04	371.36
Bank taxes				
Mortgage taxes		*100.21*	*44.04*	*371.36*
Special assessments				
Interest	123.74	105.77		
Licenses and permits	6,822.50	64.40	115.50	
Fines and penalties		118.00		
Gifts and grants	2,250.00	2,175.00	2,532.18	5.00
Departmental earnings	816.92	357.09	20.00	1,976.37
Cemeteries				
All others				12.10
NON-REVENUE	**$3,003.57**	**$3,303.54**	**$2,999.72**	**$1,129.72**
Municipal indebtedness				
Temporary loans				
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**1,113.55**	**828.28**	**23.56**	
Trust and investment transactions	**1,890.02**	**2,475.26**	**2,976.16**	**1,129.72**
Total receipts	**$22,495.32**	**$14,423.17**	**$13,035.39**	**$11,428.31**
Balance on hand at beginning	628.76	1,237.17	1,571.70	1,449.26
Grand total	**$23,124.08**	**$15,660.34**	**$14,607.09**	**$12,877.57**

PAYMENTS	(517) Stanford; population, 1,582	(518) Fine; population, 1,579	(519) Pierrepont; population, 1,579	(520) Rush; population, 1,578
COST OF GOVERNMENT	**$10,466.16**	**$11,662.37**	**$10,123.35**	**$5,860.84**
General	**10,439.30**	**11,662.37**	**10,123.35**	**5,860.84**
General government	1,272.98	1,477.09	971.37	1,168.06
Protection of persons and property	246.00	69.50	297.90	12.40
General	*246.00*	*69.50*	*297.90*	*12.40*
Special districts—fire				
Special districts—water				
Conservation of health	480.75	446.92	177.90	210.80
Sanitation and promotion of cleanliness (sewers)				
Highways	8,139.31	8,843.86	8,084.12	3,734.57
General	*8,139.31*	*8,843.86*	*8,084.12*	*3,734.57*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	186.00	533.66	490.99	298.97
Soldiers' relief				
Education	85.71	95.05	25.00	66.00
Cemeteries				
Public utilities—non-commercial				
All others	28.55	196.29	76.07	370.04
Interest	26.86			
On temporary loans	26.86			
On bonds				
Permanent improvements	5,100.61			4,800.79
Municipal indebtedness	**1,300.00**			
Temporary loans	1,300.00			
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes			8.30	
Transfers and refunds	1,103.55	828.28	23.56	
Trust and investm't transactions	**1,925.42**	**2,475.26**	**3,011.91**	**1,157.57**
Total payments	**$19,904.74**	**$14,965.91**	**$13,167.12**	**$11,819.20**
Balance at close of year	3,219.34	694.43	1,439.97	1,058.37
Grand total	$23,124.08	$15,660.34	$14,607.09	$12,877.57

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(521) Machias; population, 1,575	(522) Tully; population, 1,574	(523) Fabius; population, 1,570	(524) Veteran; population, 1,565
REVENUE	**$8,746.33**	**$12,154.17**	**$11,461.84**	**$10,854.66**
General	**8,746.33**	**12,154.17**	**11,461.84**	**10,854.66**
General property taxes	6,980.85	7,275.67	9,056.88	9,205.10
Town purposes	*3,180.85*	*3,728.11*	*5,206.88*	*6,755.10*
Highway purposes	*3,800.00*	*3,547.56*	*3,850.00*	*2,450.00*
District purposes				
Special property taxes	95.97	137.50	79.96	94.32
Bank taxes		*127.58*		
Mortgage taxes	*95.97*	*9.92*	*79.96*	*94.32*
Special assessments				
Interest				
Licenses and permits	27.90	3,111.00	35.00	
Fines and penalties	33.00			
Gifts and grants	1,200.00	1,500.00	2,280.00	1,440.00
Departmental earnings	318.25	130.00	10.00	115.24
Cemeteries				
All others	90.36			
NON-REVENUE	**$7,807.27**	**$1,760.84**	**$2,396.22**	**$5,542.70**
Municipal indebtedness	**4,000.00**			**3,200.00**
Temporary loans				3,200.00
Bonds—general	4,000.00			
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**409.00**	**194.75**		**9.30**
Trust and investment transactions	**3,398.27**	**1,566.09**	**2,396.22**	**2,333.40**
Total receipts	**$16,553.60**	**$13,915.01**	**$13,858.06**	**$16,397.36**
Balance on hand at beginning	655.34	1,015.55	1,128.08	323.94
Grand total	**$17,208.94**	**$14,930.56**	**$14,986.14**	**$16,721.30**

PAYMENTS	(521) Machias; population, 1,575	(522) Tully; population, 1,574	(523) Fabius; population, 1,570	(524) Veteran; population, 1,565
COST OF GOVERNMENT	**$7,200.41**	**$5,910.23**	**$8,778.08**	**$9,895.33**
General	**7,161.91**	**5,685.23**	**8,732.96**	**9,757.83**
General government	1,065.80	1,123.21	1,132.84	1,211.83
Protection of persons and property	31.95		6.35	17.25
General	*31.95*		*6.35*	*17.25*
Special districts—fire				
Special districts—water				
Conservation of health	182.75	157.00	304.41	182.25
Sanitation and promotion of cleanliness (sewers)				
Highways	5,587.99	4,021.50	6,499.73	7,655.90
General	*5,587.99*	*4,021.50*	*6,499.73*	*7,655.90*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	235.92	154.35	789.63	595.30
Soldiers' relief				43.10
Education	24.00	37.80		
Cemeteries				
Public utilities—non-commercial				
All others	33.50	191.37		52.20
Interest	**38.50**	**225.00**	**45.12**	**137.50**
On temporary loans	13.50		45.12	
On bonds	25.00	225.00		137.50
Permanent improvements	**3,138.88**	**3,302.07**	**1,832.50**	
Municipal indebtedness	**800.00**	**1,000.00**	**1,108.75**	**3,692.85**
Temporary loans	300.00		1,108.75	2,692.85
Bonds	500.00	1,000.00		1,000.00
Other indebtedness				
To Co. Treasurer to reduce taxes	**38.03**			
Transfers and refunds	**467.28**	**194.75**		
Trust and investm't transactions	**3,357.48**	**1,566.09**	**2,473.65**	**2,351.01**
Total payments	**$15,002.08**	**$11,973.14**	**$14,192.98**	**$15,939.19**
Balance at close of year	2,206.86	2,957.42	793.16	782.11
Grand total	**$17,208.94**	**$14,930.56**	**$14,986.14**	**$16,721.30**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(525) East Greenbush; population, 1,559	(526) Greenville; population, 1,550	(527) Cherry Valley; population, 1,544	(528) Stockbridge; population, 1,544
REVENUE	**$8,737.73**	**$11,722.21**	**$7,804.95**	**$13,135.84**
General	**8,737.73**	**11,722.21**	**7,804.95**	**13,135.84**
General property taxes	5,527.72	8,968.01	4,988.68	9,166.32
Town purposes	*3,783.52*	*4,793.01*	*2,663.65*	*5,756.14*
Highway purposes	*1,431.00*	*3,950.00*	*2,136.60*	*3,410.18*
District purposes	*313.20*	*225.00*	*188.43*	
Special property taxes	311.02	24.15	309.15	54.18
Bank taxes			*267.91*	
Mortgage taxes	*311.02*	*24.15*	*41.24*	*54.18*
Special assessments				
Interest				
Licenses and permits	2,148.99	708.05	773.77	478.50
Fines and penalties		22.00	2.70	171.50
Gifts and grants		2,000.00	1,697.94	3,102.49
Departmental earnings	750.00		5.00	147.70
Cemeteries				
All others			27.71	15.15
NON-REVENUE	**$982.08**	**$5,843.89**	**$6,210.08**	**$2,525.32**
Municipal indebtedness		**2,250.00**	**2,500.00**	
Temporary loans		2,250.00	2,500.00	
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**103.44**	**951.25**	**751.92**	**56.14**
Trust and investment transactions	**878.64**	**2,642.64**	**2,958.16**	**2,469.18**
Total receipts	**$9,719.81**	**$17,566.10**	**$14,015.03**	**$15,661.16**
Balance on hand at beginning	1,403.03	1,442.71	183.46	776.36
Grand total	**$11,122.84**	**$19,008.81**	**$14,198.49**	**$15,437.52**

PAYMENTS	(525) East Greenbush; population, 1,559	(526) Greenville; population, 1,550	(527) Cherry Valley; population, 1,544	(528) Stockbridge; population, 1,544
COST OF GOVERNMENT	**$5,469.81**	**$9,956.14**	**$7,085.71**	**$5,892.15**
General	**5,365.13**	**9,870.64**	**7,065.05**	**5,697.15**
General government	1,791.32	1,373.55	1,304.29	637.38
Protection of persons and property	45.80	425.00	17.70	43.25
General	*45.80*	*225.00*	*17.70*	*43.25*
Special districts—fire		*200.00*		
Special districts—water				
Conservation of health	186.10	349.24	97.22	209.30
Sanitation and promotion of cleanliness (sewers)				
Highways	3,130.40	7,452.31	5,219.15	4,436.32
General	*2,817.20*	*7,427.31*	*5,219.15*	*4,436.32*
Special districts—lighting	*313.20*	*25.00*		
Special districts—sprinkling				
Special districts—sidewalks				
Charities	169.51	235.54	361.39	29.77
Soldiers' relief				
Education	42.00	35.00	36.00	14.42
Cemeteries				
Public utilities—non-commercial				
All others			29.30	326.71
Interest	**104.68**	**85.50**	**20.66**	**195.00**
On temporary loans	104.68	85.50	20.66	
On bonds				195.00
Permanent improvements		**3,168.15**	**2,500.00**	**2,531.09**
Municipal indebtedness	**1,500.00**	**1,650.00**	**750.00**	**3,900.00**
Temporary loans	1,500.00	1,650.00	750.00	
Bonds				3,900.00
Other indebtedness				
To Co. Treasurer to reduce taxes				**600.00**
Transfers and refunds	**103.44**	**903.51**	**721.65**	**56.14**
Trust and investm't transactions	**878.64**	**2,810.66**	**2,941.20**	**2,460.22**
Total payments	**$7,951.89**	**$18,488.46**	**$13,998.56**	**$15,439.60**
Balance at close of year	3,170.95	520.35	199.93	997.92
Grand total	**$11,122.84**	**$19,008.81**	**$14,198.49**	**$16,437.52**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(529) Butternuts; population, 1,539	(530) Nichols; population, 1,533	(531) Troupsburgh; population, 1,532	(532) Oneonta; population, 1,527
REVENUE	**$10,029.95**	**$8,391.96**	**$10,709.05**	**$7,477.83**
General	**10,029.95**	**8,391.96**	**10,709.05**	**7,477.83**
General property taxes	7,074.08	6,815.86	7,659.05	5,439.67
Town purposes	*1,989.10*	*2,986.72*	*1,859.05*	*2,340.31*
Highway purposes	*4,911.23*	*3,829.14*	*5,800.00*	*3,099.36*
District purposes	*173.75*			
Special property taxes	31.53	201.28		138.99
Bank taxes		*126.54*		
Mortgage taxes	*31.53*	*74.74*		*138.99*
Special assessments				
Interest				
Licenses and permits	196.20	96.30		129.00
Fines and penalties		21.60		100.00
Gifts and grants	2,449.10	1,217.48	3,050.00	1,624.68
Departmental earnings	274.04	39.44		45.49
Cemeteries				
All others	5.00			
NON-REVENUE	**$3,139.83**	**$2,567.86**	**$4,911.75**	**$2,162.96**
Municipal indebtedness			**1,800.00**	
Temporary loans			1,800.00	
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**300.00**	**400.00**	**31.65**	**62.28**
Trust and investment transactions	**2,839.83**	**2,167.86**	**3,080.10**	**2,100.68**
Total receipts	**$13,169.78**	**$10,959.82**	**$15,620.80**	**$9,640.79**
Balance on hand at beginning	1,153.07	2,339.33	906.84	718.72
Grand total	**$14,322.85**	**$13,299.15**	**$16,527.64**	**$10,359.51**

PAYMENTS	(529) Butternuts; population, 1,539	(530) Nichols; population, 1,533	(531) Troupsburgh; population, 1,532	(532) Oneonta; population, 1,527
COST OF GOVERNMENT	**$9,286.02**	**$8,186.58**	**$9,608.37**	**$5,209.13**
General	**9,286.02**	**8,186.58**	**9,518.37**	**5,209.13**
General government	1,863.60	1,155.44	862.09	1,039.00
Protection of persons and property		66.90		69.65
General		*66.90*		*69.65*
Special districts—fire				
Special districts—water				
Conservation of health	173.75	127.00	86.66	405.78
Sanitation and promotion of cleanliness (sewers)				
Highways	7,035.97	6,282.10	8,373.42	3,478.25
General	*7,035.97*	*6,282.10*	*8,373.42*	*3,478.25*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	135.75	409.52	41.95	105.25
Soldiers' relief			25.00	
Education	35.95	34.00	25.00	31.00
Cemeteries	10.00	23.00		
Public utilities—non-commercial				
All others	31.00	88.62	104.25	80.20
Interest			**90.00**	
On temporary loans			90.00	
On bonds				
Permanent improvements	**84.38**		**1,266.09**	**776.18**
Municipal indebtedness			**1,000.00**	
Temporary loans			1,000.00	
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**304.00**	**416.17**	**31.65**	**78.72**
Trust and investm't transactions	**2,941.29**	**2,169.79**	**3,095.73**	**2,320.49**
Total payments	**$12,615.69**	**$10,772.54**	**$15,001.84**	**$8,384.52**
Balance at close of year	1,707.16	2,526.61	1,525.80	1,974.99
Grand total	**$14,322.85**	**$13,299.15**	**$16,527.64**	**$10,359.51**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(533) Ashford; population, 1,524	(534) Livingston; population, 1,522	(535) Otego; population, 1,521	(536) Dickinson; population, 1,514
REVENUE	**$10,755.88**	**$9,718.19**	**$11,051.32**	**$4,230.11**
General	**10,755.88**	**9,718.19**	**11,051.32**	**4,230.11**
General property taxes	7,020.50	7,337.08	9,402.49	3,326.47
Town purposes	*3,120.50*	*3,687.08*	*7,471.90*	*1,201.47*
Highway purposes	*3,900.00*	*3,650.00*	*1,930.59*	*2,125.00*
District purposes				
Special property taxes	190.97	68.23		66.06
Bank taxes				
Mortgage taxes	*190.97*	*68.23*		*66.06*
Special assessments				
Interest				33.94
Licenses and permits	499.50	716.50	218.23	73.50
Fines and penalties	15.00			
Gifts and grants	2,415.00	1,500.00	1,104.47	700.00
Departmental earnings		96.38	52.67	
Cemeteries				
All others	614.91		273.46	
NON-REVENUE	**$9,460.84**	**$1,988.67**	**$3,508.86**	**$1,885.85**
Municipal indebtedness	**5,635.87**		**200.20**	
Temporary loans	5,635.87		200.20	
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**1,295.25**	**400.00**	**52.62**	**39.01**
Trust and investment transactions	**2,529.72**	**1,588.67**	**3,256.04**	**1,846.84**
Total receipts	**$20,216.72**	**$11,706.80**	**$14,560.18**	**$6,115.96**
Balance on hand at beginning		798.09	1,025.79	362.31
Grand total	**$20,216.72**	**$12,504.95**	**$15,585.97**	**$6,478.27**

PAYMENTS	(533) Ashford; population, 1,524	(534) Livingston; population, 1,522	(535) Otego; population, 1,521	(536) Dickinson; population, 1,514
COST OF GOVERNMENT	**$11,794.35**	**$8,226.83**	**$8,246.74**	**$3,783.45**
General	**11,794.35**	**8,181.83**	**7,787.14**	**3,783.45**
General government	1,318.46	1,583.64	1,053.43	456.78
Protection of persons and property	40.00	59.05	36.00	15.95
General	*40.00*	*59.05*	*36.00*	*15.95*
Special districts—fire				
Special districts—water				
Conservation of health	210.41	237.50	214.50	251.50
Sanitation and promotion of cleanliness (sewers)				
Highways	10,207.88	5,988.81	4,363.95	3,028.25
General	*10,207.88*	*5,988.81*	*4,363.95*	*3,028.25*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	2.00	241.83	1,842.44	
Soldiers' relief				
Education	7.60	71.00	45.40	11.00
Cemeteries			24.22	
Public utilities—non-commercial				
All others	8.00		207.20	20.00
Interest		**45.00**	**459.60**	
On temporary loans			109.60	
On bonds		45.00	350.00	
Permanent improvements	**3,116.15**	**307.44**		**263.90**
Municipal indebtedness		**1,000.00**	**3,250.00**	
Temporary loans			2,250.00	
Bonds		1,000.00	1,000.00	
Other indebtedness				
To Co. Treasurer to reduce taxes				**66.06**
Transfers and refunds	**1,295.25**	**400.00**	**52.62**	**10.00**
Trust and investm't transactions	**2,529.72**	**1,513.55**	**3,265.24**	**1,892.12**
Total payments	**$18,735.47**	**$11,447.82**	**$14,814.60**	**$6,015.56**
Balance at close of year	1,481.25	1,057.13	771.37	462.71
Grand total	**$20,216.72**	**$12,504.95**	**$15,585.97**	**$6,478.27**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(537) Great Valley; population, 1,513	(539) Albion; population, 1,510	(540) Woodhull; population, 1,510	(541) Lewisboro; population, 1,507
REVENUE	**$8,882.53**	**$9,756.10**	**$10,419.92**	**$14,461.19**
General	8,882.53	9,756.10	10,419.92	14,461.19
General property taxes	7,348.03	4,839.83	8,338.56	10,656.82
Town purposes	*4,048.03*	*2,554.92*	*2,439.87*	*6,046.91*
Highway purposes	*3,300.00*	*2,284.91*	*5,898.69*	*3,985.18*
District purposes	.....	.....	.....	*624.73*
Special property taxes	110.69	61.87	.....	26.81
Bank taxes	.....	.....	.....	.....
Mortgage taxes	*110.69*	*61.87*	.....	*26.81*
Special assessments	.....	.....	.....	.....
Interest	200.00	.....	.....	225.72
Licenses and permits	56.70	602.03	138.00	1,716.50
Fines and penalties	81.50	.....	.....	125.00
Gifts and grants	1,000.00	4,189.13	1,776.32	1,600.00
Departmental earnings	.....	.....	121.16	15.00
Cemeteries	.....	.....	.....	29.00
All others	85.61	63.24	45.88	72.34
NON-REVENUE	**$4,329.09**	**$3,266.98**	**$3,634.82**	**$8,383.16**
Municipal indebtedness	**2,248.89**	.....	**300.00**	.....
Temporary loans	248.89	.....	300.00	.....
Bonds—general	2,000.00	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**160.80**	**416.02**	**400.00**	.....
Trust and investment transactions	**1,919.40**	**2,850.96**	**2,934.82**	**8,383.16**
Total receipts	**$13,211.62**	**$13,023.08**	**$14,054.74**	**$22,850.35**
Balance on hand at beginning	548.78	1,686.25	3,062.18	2,262.24
Grand total	**$13,760.40**	**$14,709.33**	**$17,116.92**	**$25,112.59**

PAYMENTS	(537) Great Valley; population, 1,513	(539) Albion; population, 1,510	(540) Woodhull; population, 1,510	(541) Lewisboro; population, 1,507
COST OF GOVERNMENT	**$6,274.74**	**$5,136.47**	**$9,921.31**	**$9,272.88**
General	**6,074.74**	**5,061.47**	**9,916.40**	**8,363.23**
General government	897.87	986.07	1,218.00	3,063.36
Protection of persons and property	66.70	6.00	79.90	791.47
General	*66.70*	*6.00*	*79.90*	*166.95*
Special districts—fire	.....	.....	.....	*624.52*
Special districts—water	.....	.....	.....	.....
Conservation of health	164.45	233.85	127.40	236.62
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	3,992.83	3,325.68	8,105.70	3,689.06
General	*3,786.12*	*3,325.68*	*8,105.70*	*3,689.06*
Special districts—lighting	.....	.....	.....	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	*206.71*	.....	.....	.....
Charities	730.00	367.75	35.43	408.22
Soldiers' relief	192.35	74.91	43.00	.....
Education	28.95	30.00	58.00	64.50
Cemeteries	.....	.....	.....	80.00
Public utilities—non-commercial	.....	.....	.....	.....
All others	1.59	37.21	248.97	30.00
Interest	**200.00**	**75.00**	**4.91**	**909.65**
On temporary loans	.....	.....	4.91	.....
On bonds	200.00	75.00	.....	909.65
Permanent improvements	**1,276.74**	**4,647.89**	**2,247.24**	**1,467.00**
Municipal indebtedness	**3,020.00**	**500.00**	**200.00**	**1,000.00**
Temporary loans	1,020.00	.....	200.00	.....
Bonds	2,000.00	500.00	.....	1,000.00
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	**316.28**	.....	.....	.....
Transfers and refunds	**160.80**	**416.02**	**400.00**	**227.84**
Trust and investm't transactions	**1,919.40**	**2,850.96**	**2,934.64**	**8,740.70**
Total payments	**$12,967.96**	**$13,551.34**	**$15,703.19**	**$20,708.42**
Balance at close of year	792.44	1,157.99	1,413.73	4,404.17
Grand total	**$13,760.40**	**$14,709.33**	**$17,116.92**	**$25,112.59**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(542) Springfield; population, 1,506	(543) Owasco; population, 1,503	(544) Springport; population, 1,502	(545) Byron; population, 1,501
REVENUE	**$10,023.23**	**$16,211.69**	**$9,079.74**	**$10,742.13**
General	**10,023.23**	**16,211.69**	**9,079.74**	**10,742.13**
General property taxes	6,491.88	8,168.50	5,276.67	8,429.42
Town purposes	*1,855.31*	*3,989.25*	*2,176.67*	*3,079.42*
Highway purposes	*4,636.57*	*3,150.00*	*3,100.00*	*5,350.00*
District purposes	.....	*1,029.25*	.....	.....
Special property taxes	40.36	137.38	156.07	88.96
Bank taxes	.....	.....	.....	.....
Mortgage taxes	*40.36*	*137.38*	*156.07*	*88.96*
Special assessments	.....	.....	.....	.....
Interest	.....	98.24	.....	.....
Licenses and permits	691.40	602.79	427.60	448.75
Fines and penalties	.....	742.89	33.00	.....
Gifts and grants	2,400.59	6,461.89	3,169.40	1,775.00
Departmental earnings	312.00	.....	17.00	.....
Cemeteries	.....	.....	.....	.....
All others	87.00	.....	.....	.....
NON-REVENUE	**$3,706.88**	**$1,399.55**	**$1,693.43**	**$3,973.89**
Municipal indebtedness	**1,100.00**	.....	.....	**2,000.00**
Temporary loans	1,100.00	.....	.....	2,000.00
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**912.06**	**26.05**	**214.71**	**682.33**
Trust and investment transactions	**1,694.82**	**1,373.50**	**1,478.72**	**1,291.56**
Total receipts	**$13,730.11**	**$17,611.24**	**$10,773.17**	**$14,716.02**
Balance on hand at beginning	643.88	1,279.29	171.36	728.41
Grand total	**$14,373.99**	**$18,890.53**	**$10,944.53**	**$15,444.43**

PAYMENTS	(542) Springfield; population, 1,506	(543) Owasco; population, 1,503	(544) Springport; population, 1,502	(545) Byron; population, 1,501
COST OF GOVERNMENT	**$8,630.03**	**$7,481.13**	**$4,413.39**	**$10,900.59**
General	**8,630.03**	**7,481.13**	**4,413.39**	**10,863.09**
General government	835.78	2,805.26	1,019.32	1,161.42
Protection of persons and property	.....	672.35	70.40	34.95
General	.....	*672.35*	*70.40*	*34.95*
Special districts—fire	.....	.....	.....	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	202.88	216.46	223.26	188.25
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	7,247.57	3,517.75	2,471.20	9,219.20
General	*7,247.57*	*2,488.50*	*2,471.20*	*9,010.80*
Special districts—lighting	.....	*1,029.25*	.....	*208.40*
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	103.80	165.66	247.11	183.48
Soldiers' relief	.....	.....	40.70	20.75
Education	82.50	.....	291.40	55.04
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	25.75	.....	.....	.....
All others	131.75	103.65	50.00	.....
Interest	.....	.....	.....	**37.50**
On temporary loans	.....	.....	.....	37.50
On bonds	.....	.....	.....	.....
Permanent improvements	**2,853.19**	**6,421.34**	**4,186.49**	**1,933.70**
Municipal indebtedness	.....	**538.80**	.....	.....
Temporary loans	.....	538.80	.....	.....
Bonds	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	**912.06**	**26.05**	**214.71**	**682.33**
Trust and investm't transactions	**1,681.59**	**1,334.06**	**1,478.34**	**1,291.06**
Total payments	**$14,076.87**	**$15,801.38**	**$10,292.93**	**$14,807.68**
Balance at close of year	297.12	3,089.15	651.60	636.75
Grand total	**$14,373.99**	**$18,890.53**	**$10,944.53**	**$15,444.43**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(546) Marathon; population, 1,500	(547) Alfred; population, 1,495	(548) Big Flats; population, 1,495	(550) Boston; population, 1,489
REVENUE	**$8,017.59**	**$8,958.02**	**$12,019.10**	**$5,363.88**
General	**8,017.59**	**8,958.02**	**12,019.10**	**5,363.88**
General property taxes	6,270.11	7,088.27	10,785.55	3,445.88
Town purposes	*2,970.05*	*5,188.27*	*6,165.55*	*1,145.88*
Highway purposes	*3,300.00*	*1,900.00*	*4,100.00*	*2,300.00*
District purposes			*520.00*	
Special property taxes	473.88	165.22	133.55	54.69
Bank taxes	*401.09*	*79.33*		
Mortgage taxes	*72.79*	*85.89*	*133.55*	*54.69*
Special assessments				
Interest				10.81
Licenses and permits	77.00	80.00	34.00	452.50
Fines and penalties	11.70		10.00	
Gifts and grants	1,050.00	1,600.00	1,000.00	1,400.00
Departmental earnings		24.53	56.00	
Cemeteries				
All others	134.96			
NON-REVENUE	**$2,017.58**	**$3,998.28**	**$1,621.63**	**$1,256.50**
Municipal indebtedness	**275.00**	**1,800.00**	**100.00**	
Temporary loans	275.00	1,800.00	100.00	
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**145.00**	**524.04**	**216.31**	**220.00**
Trust and investment transactions	**1,597.58**	**1,674.24**	**1,305.32**	**1,036.50**
Total receipts	**$10,035.17**	**$12,956.30**	**$13,640.73**	**$6,620.38**
Balance on hand at beginning	589.83	188.43	1,483.23	690.65
Grand total	**$10,625.00**	**$13,144.73**	**$15,123.96**	**$7,321.03**

PAYMENTS	(546) Marathon; population, 1,500	(547) Alfred; population, 1,495	(548) Big Flats; population, 1,495	(550) Boston; population, 1,489
COST OF GOVERNMENT	**$6,659.22**	**$8,889.67**	**$10,663.15**	**$4,997.56**
General	**6,527.22**	**8,709.24**	**9,429.12**	**4,971.00**
General government	991.40	1,037.88	1,186.91	756.54
Protection of persons and property	143.90	16.35	20.30	
General	*143.90*	*16.35*	*20.30*	
Special districts—fire				
Special districts—water				
Conservation of health	68.45	464.90	196.59	180.00
Sanitation and promotion of cleanliness (sewers)				
Highways	5,016.82	6,441.93	7,448.18	3,884.33
General	*5,016.82*	*6,441.93*	*7,000.57*	*3,884.33*
Special districts—lighting				
Special districts—sprinkling			*447.61*	
Special districts—sidewalks				
Charities	75.65	28.97	470.14	2.00
Soldiers' relief		40.00	4.00	
Education	9.00	38.10	88.00	56.00
Cemeteries			15.00	
Public utilities—non-commercial				
All others	222.00	641.11		92.13
Interest	**132.00**	**180.43**	**1,234.03**	**26.56**
On temporary loans		180.43		26.56
On bonds	132.00		1,234.03	
Permanent improvements	**698.35**	**59.10**	**487.18**	
Municipal indebtedness	**1,009.45**	**1,575.00**	**2,000.00**	
Temporary loans	459.45	1,575.00		
Bonds	550.00		2,000.00	
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**146.62**	**701.60**	**216.31**	**220.00**
Trust and investm't transactions	**1,577.42**	**1,710.25**	**1,305.32**	**1,036.50**
Total payments	**$10,091.06**	**$12,935.62**	**$14,671.96**	**$6,254.06**
Balance at close of year	533.94	209.11	452.00	1,066.97
Grand total	**$10,625.00**	**$13,144.73**	**$15,123.96**	**$7,321.03**

RECEIPTS	(551) Middlebury; population, 1,485	(552) Sennett; population, 1,481	(553) Berlin; population, 1,480	(554) Belfast; population, 1,477
REVENUE	**$14,459.62**	**$16,690.95**	**$13,039.35**	**$13,101.09**
General	**14,459.62**	**16,690.95**	**13,039.35**	**13,101.09**
General property taxes	11,702.81	6,946.05	8,999.90	10,555.20
Town purposes	*4,402.81*	*1,896.05*	*3,175.05*	*7,169.20*
Highway purposes	*7,300.00*	*5,050.00*	*4,600.00*	*3,386.00*
District purposes			*1,224.85*	
Special property taxes	83.23	187.50	165.48	768.54
Bank taxes			*108.01*	*509.64*
Mortgage taxes	*83.23*	*187.50*	*57.47*	*258.90*
Special assessments				
Interest	2.88	210.56		
Licenses and permits	63.80	7,898.03	1,851.69	135.00
Fines and penalties	50.00		21.00	10.00
Gifts and grants	2,500.00	1,872.96	2,000.00	1,625.00
Departmental earnings	56.90	25.00		5.00
Cemeteries				
All others		50.85	1.28	2.35
NON-REVENUE	**$4,907.70**	**$1,157.60**	**$2,306.34**	**$3,914.58**
Municipal indebtedness	**1,500.00**		**300.00**	**1,245.54**
Temporary loans	1,500.00		300.00	1,245.54
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**200.00**	**2.00**	**31.00**	**750.00**
Trust and investment transactions	**3,207.70**	**1,155.60**	**1,975.34**	**1,919.04**
Total receipts	**$19,367.32**	**$17,848.55**	**$15,345.69**	**$17,015.67**
Balance on hand at beginning	184.43	798.48	864.98	654.50
Grand total	**$19,551.75**	**$18,647.03**	**$16,210.67**	**$17,670.17**

PAYMENTS	(551) Middlebury; population, 1,485	(552) Sennett; population, 1,481	(553) Berlin; population, 1,480	(554) Belfast; population, 1,477
COST OF GOVERNMENT	**$10,583.35**	**$5,680.14**	**$9,626.74**	**$9,066.37**
General	**10,524.69**	**5,628.99**	**9,545.76**	**8,945.36**
General government	1,241.04	766.68	1,276.75	2,065.84
Protection of persons and property	77.80		628.51	150.55
General	*77.80*		*129.41*	*150.55*
Special districts—fire			*499.10*	
Special districts—water				
Conservation of health	149.73	174.13	179.59	362.99
Sanitation and promotion of cleanliness (sewers)				
Highways	8,640.77	4,217.07	6,706.67	6,126.42
General	*8,640.77*	*4,217.07*	*6,005.92*	*6,126.42*
Special districts—lighting			*700.75*	
Special districts—sprinkling				
Special districts—sidewalks				
Charities	290.25	186.11	536.01	145.98
Soldiers' relief				
Education		10.00	31.00	13.58
Cemeteries				
Public utilities—non-commercial				
All others	125.10	274.90	187.23	80.00
Interest	**58.66**	**51.15**	**80.98**	**121.01**
On temporary loans	58.66	51.15	80.98	121.01
On bonds				
Permanent improvements	**3,136.03**	**8,240.08**	**1,609.53**	**2,530.87**
Municipal indebtedness	**1,500.00**		**2,228.49**	**2,077.88**
Temporary loans	1,500.00		2,228.49	1,245.54
Bonds				
Other indebtedness				832.34
To Co. Treasurer to reduce taxes				
Transfers and refunds	**200.00**		**31.00**	**810.12**
Trust and investm't transactions	**3,266.29**	**1,251.36**	**1,975.34**	**1,874.90**
Total payments	**$18,685.67**	**$15,171.58**	**$14,871.10**	**$16,360.14**
Balance at close of year	866.08	3,475.45	1,339.57	1,310.03
Grand total	**$19,551.75**	**$18,647.03**	**$16,210.67**	**$17,670.17**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(556) Louisville; population, 1,476	(557) New Haven; population, 1,476	(558) Meredith; population, 1,472	(560) Greenport; population, 1,470
REVENUE	**$9,296.66**	**$14,086.08**	**$9,727.71**	**$6,710.55**
General	**9,296.66**	**14,086.08**	**9,727.71**	**6,710.55**
General property taxes	6,934.59	5,846.18	6,906.46	4,861.67
Town purposes	*3,146.74*	*2,598.47*	*2,206.46*	*2,411.67*
Highway purposes	*3,787.85*	*3,247.71*	*4,700.00*	*2,450.00*
District purposes				
Special property taxes	46.53	68.11	38.10	137.88
Bank taxes				
Mortgage taxes	*46.53*	*68.11*	*38.10*	*137.88*
Special assessments				
Interest				
Licenses and permits	178.00	120.25	114.50	512.00
Fines and penalties	5.00		3.00	23.00
Gifts and grants	2,050.00	6,970.39	2,400.00	1,000.00
Departmental earnings	82.54	1,081.15		
Cemeteries				
All others			265.65	176.00
NON-REVENUE	**$4,009.01**	**$1,901.03**	**$2,936.26**	**$1,164.62**
Municipal indebtedness	**1,616.56**			
Temporary loans	1,616.56			
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**90.00**	**111.00**	**11.93**	**500.00**
Trust and investment transactions	**2,302.45**	**1,790.03**	**2,924.33**	**664.62**
Total receipts	**$13,305.67**	**$15,987.11**	**$12,663.97**	**$7,875.17**
Balance on hand at beginning	474.74	368.66	1,588.90	1,133.28
Grand total	**$13,780.41**	**$16,355.77**	**$14,252.87**	**$9,008.45**

PAYMENTS	(556) Louisville; population, 1,476	(557) New Haven; population, 1,476	(558) Meredith; population, 1,472	(560) Greenport; population, 1,470
COST OF GOVERNMENT	**$5,561.45**	**$6,297.48**	**$8,897.11**	**$6,536.14**
General	**5,506.32**	**6,294.48**	**8,897.11**	**6,536.14**
General government	701.50	961.85	984.67	1,319.60
Protection of persons and property	18.20	125.13		278.80
General	*18.20*	*125.13*		*278.80*
Special districts—fire				
Special districts—water				
Conservation of health	266.85	369.39	136.44	177.85
Sanitation and promotion of cleanliness (sewers)				
Highways	3,950.71	4,356.02	7,534.41	4,472.92
General	*3,950.71*	*4,356.02*	*7,534.41*	*4,472.92*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Chairties	396.82	283.50	223.99	176.97
Soldiers' relief				
Education	30.80	54.00	17.60	110.00
Cemeteries	38.00	5.50		
Public utilities—non-commercial				
All others	103.44	139.09		
Interest	**55.13**	**3.00**		
On temporary loans	55.13	3.00		
On bonds				
Permanent improvements	**4,448.56**	**7,777.98**	**519.01**	
Municipal indebtedness	**1,100.00**	**150.00**		
Temporary loans	1,100.00	150.00		
Bonds				
Other ndebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**90.00**	**151.46**	**11.93**	**500.00**
Trust and investm't transactions	**2,315.29**	**1,790.47**	**2,999.97**	**664.62**
Total payments	**$13,515.30**	**$16,167.39**	**$12,428.02**	**$7,700.76**
Balance at close of year	265.11	188.38	1,824.85	1,307.69
Grand total	$13,780.41	$16,355.77	$14,252.87	$9,008.45

RECEIPTS	(561) Aurelius; population, 1,469	(562) Ira; population, 1,467	(563) Richmondville; population, 1,460	(564) Patterson; population, 1,451
REVENUE	**$13,247.66**	**$11,598.97**	**$6,553.56**	**$9,497.03**
General	**13,247.66**	**11,598.97**	**6,553.56**	**9,497.03**
General property taxes	7,422.59	7,123.93	4,172.02	8,434.33
Town purposes	*2,772.59*	*2,615.93*	*1,311.02*	*3,529.13*
Highway purposes	*4,650.00*	*4,508.00*	*2,861.00*	*3,800.00*
District purposes				*1,105.20*
Special property taxes	252.36	91.30	385.62	
Bank taxes			*227.30*	
Mortgage taxes	*252.36*	*91.30*	*158.32*	
Special assessments				
Interest				
Licenses and permits	472.92	95.00	415.55	38.70
Fines and penalties	55.00	10.00		8.00
Gifts and grants	4,909.89	3,558.71	1,162.70	1,000.00
Departmental earnings	135.00		417.67	
Cemeteries				
All others		720.03		16.00
NON-REVENUE	**$1,524.92**	**$3,046.92**	**$2,138.45**	**$1,673.40**
Municipal indebtedness		**650.70**		
Temporary loans		650.70		
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**123.20**		**200.00**	**28.26**
Trust and investment transactions	**1,401.72**	**2,396.22**	**1,938.45**	**1,645.14**
Total receipts	**$14,772.68**	**$14,645.89**	**$8,692.01**	**$11,170.43**
Balance on hand at beginning	703.58	575.89	820.23	2,020.57
Grand total	**$15,476.26**	**$15,221.78**	**$9,512.24**	**$13,191.00**

PAYMENTS	(561) Aurelius; population, 1,469	(562) Ira; population, 1,467	(563) Richmondville; population, 1,460	(564) Patterson; population, 1,451
COST OF GOVERNMENT	**$6,121.30**	**$6,402.83**	**$5,054.73**	**$8,824.16**
General	**6,121.30**	**6,402.83**	**5,054.73**	**8,824.16**
General government	1,286.04	937.42	1,078.89	1,648.91
Protection of persons and property	52.40	40.20	63.90	146.82
General	*52.40*	*40.20*	*63.90*	*146.82*
Special districts—fire				
Special districts—water				
Conservation of health	339.15	283.08	92.72	457.42
Sanitation and promotion of cleanliness (sewers)				
Highways	4,138.12	4,716.14	3,595.12	5,419.03
General	*4,138.12*	*4,716.14*	*3,595.12*	*4,554.03*
Special districts—lighting				*865.00*
Special districts—sprinkling				
Special districts—sidewalks				
Charities	266.71	209.20	133.60	349.95
Soldiers' relief		5.00		
Education	38.88	16.00	23.00	98.00
Cemeteries				
Public utilities—non-commercial				
All others		195.79	67.50	704.03
Interest				
On temporary loans				
On bonds				
Permanent improvements	**5,037.10**	**5,240.29**		
Municipal indebtedness	**150.00**			
Temporary loans	150.00			
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes		**91.30**		
Transfers and refunds	**93.68**		**200.00**	
Trust and investm't transactions	**1,401.72**	**2,385.53**	**1,934.53**	**1,645.14**
Total payments	**$12,803.80**	**$14,119.95**	**$7,189.26**	**$10,469.30**
Balance at close of year	2,672.46	1,101.83	2,322.98	2,721.70
Grand total	**$15,476.26**	**$15,221.78**	**$9,512.24**	**$13,191.00**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(566) Anns-ville; population, 1,450	(567) Lafayette; population, 1,447	(568) Poland; population, 1,442	(569) Winfield; population, 1,435
REVENUE	**$13,874.52**	**$11,221.02**	**$9,416.39**	**$4,314.00**
General	**13,874.52**	**11,221.02**	**9,416.39**	**4,314.00**
General property taxes	7,731.90	9,116.80	8,164.68	2,927.41
Town purposes	*3,797.90*	*4,048.62*	*4,739.68*	*1,727.41*
Highway purposes	*3,900.00*	*5,068.18*	*3,425.00*	*1,200.00*
District purposes	34.00	.....	.....	.....
Special property taxes	22.00	66.82	128.25	115.44
Bank taxes	.....	.....	.....	*94.44*
Mortgage taxes	*22.00*	*66.82*	*128.25*	*21.00*
Special assessments	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Licenses and permits	1,984.97	121.50	.....	90.65
Fines and penalties	10.00	15.00	11.60	45.00
Gifts and grants	4,119.11	1,900.90	1,000.00	840.00
Departmental earnings	5.00	.....	111.86	295.50
Cemeteries	.....	.....	.....	.....
All others	1.54	.....	.....	.....
NON-REVENUE	**$3,230.86**	**$1,769.73**	**$1,665.14**	**$2,435.21**
Municipal indebtedness	.....	.....	.....	.....
Temporary loans	.....	.....	.....	.....
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**40.00**	**189.57**	**69.52**	**314.98**
Trust and investment transactions	**3,190.86**	**1,580.16**	**1,595.62**	**2,120.23**
Total receipts	**$17,105.38**	**$12,990.75**	**$11,081.53**	**$6,749.21**
Balance on hand at beginning	343.16	659.87	2,176.33	1,446.36
Grand total	**$17,448.54**	**$13,650.62**	**$13,257.86**	**$8,195.57**

PAYMENTS	(566) Anns-ville; population, 1,450	(567) Lafayette; population, 1,447	(568) Poland; population, 1,442	(569) Winfield; population, 1,435
COST OF GOVERNMENT	**$7,930.46**	**$9,136.01**	**$7,688.68**	**$5,238.13**
General	**7,930.46**	**8,836.01**	**7,648.68**	**976.80**
General government	1,710.54	1,114.90	1,122.49	14.00
Protection of persons and property	152.55	.....	1.40	14.00
General	*118.55*	.....	*1.40*	.....
Special districts—fire	*34.00*	.....	.....	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	192.40	261.29	115.60	94.20
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	5,376.18	7,019.99	5,667.95	3,914.50
General	*5,376.18*	*7,019.99*	*5,667.95*	*3,914.50*
Special districts—lighting	.....	.....	.....	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	386.49	389.63	686.64	181.43
Soldiers' relief	.....	15.00	25.00	9.00
Education	47.30	35.20	29.60	48.20
Cemeteries	5.00	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	60.00	.....	.....	.....
Interest	.....	**300.00**	**40.00**	.....
On temporary loans	.....	.....	40.00	.....
On bonds	.....	300.00	.....	.....
Permanent improvements	**4,224.54**	**983.81**	**582.63**	.....
Municipal indebtedness	.....	**1,100.00**	**2,000.00**	.....
Temporary loans	.....	100.00	2,000.00	.....
Bonds	.....	1,000.00	.....	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	**496.74**
Transfers and refunds	**40.00**	**189.57**	**69.52**	**2.64**
Trust and investm't transactions	**3,190.86**	**1,580.16**	**1,459.48**	**2,120.23**
Total payments	**$15,385.86**	**$12,989.55**	**$11,800.31**	**$7,857.74**
Balance at close of year	2,062.68	661.07	1,457.55	337.83
Grand total	**$17,448.54**	**$13,650.62**	**$13,257.86**	**$8,195.57**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(570) Clifton; population, 1,423	(571) Gilboa; population, 1,420	(573) Hopewell; population, 1,416	(575) Laurens; population, 1,410
REVENUE	**$8,816.48**	**$11,771.07**	**$12,064.96**	**$5,911.89**
General	8,816.48	11,771.07	12,064.96	5,911.89
General property taxes	5,935.77	8,558.68	9,513.26	4,252.42
Town purposes	*2,285.77*	*3,522.15*	*3,013.26*	*2,273.33*
Highway purposes	*3,650.00*	*4,503.67*	*6,500.00*	*1,979.09*
District purposes		*532.86*		
Special property taxes	508.71	13.89	155.86	61.33
Bank taxes			*155.86*	
Mortgage taxes	*508.71*	*13.89*		*61.33*
Special assessments				
Interest				8.10
Licenses and permits	1,210.30	148.50	501.20	189.52
Fines and penalties	17.00		5.00	
Gifts and grants	1,025.00	3,050.00	1,825.00	1,376.18
Departmental earnings	119.70		36.14	24.34
Cemeteries			28.50	
All others				
NON-REVENUE	**$1,088.80**	**$3,406.40**	**$1,458.48**	**$2,740.85**
Municipal indebtedness		200.00		850.00
Temporary loans		200.00		850.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds		398.64	40.72	217.57
Trust and investment transactions	1,088.80	2,807.76	1,417.76	1,673.28
Total receipts	**$9,905.28**	**$15,177.47**	**$13,523.44**	**$8,652.74**
Balance on hand at beginning	2,068.70	160.03	100.12	968.96
Grand total	$11,973.98	$15,337.50	$13,623.56	$9,621.70

PAYMENTS	(570) Clifton; population, 1,423	(571) Gilboa; population, 1,420	(573) Hopewell; population, 1,416	(575) Laurens; population, 1,410
COST OF GOVERNMENT	**$7,742.71**	**$10,426.44**	**$9,662.71**	**$7,475.74**
General	7,742.71	10,417.42	9,010.03	7,475.74
General government	1,024.20	1,223.80	1,211.60	841.35
Protection of persons and property	406.81	342.41	286.20	396.00
General	*406.81*	*109.55*	*286.20*	*396.00*
Special districts—fire		*232.86*		
Special districts—water				
Conservation of health	229.89	231.54	175.60	540.76
Sanitation and promotion of cleanliness (sewers)				
Highways	4,954.95	8,062.97	7,183.84	5,519.71
General	*4,954.95*	*7,762.97*	*7,183.84*	*5,519.71*
Special districts—lighting		*300.00*		
Special districts—sprinkling				
Special districts—sidewalks				
Charities	950.00	236.55		
Soldiers' relief				28.00
Education	68.50	22.00	39.52	
Cemeteries				
Public utilities—non-commercial				
All others	108.36	298.15	113.27	149.92
Interest		9.02	52.68	
On temporary loans		9.02	52.68	
On bonds				
Permanent improvements		570.62	1,797.53	654.99
Municipal indebtedness		550.00		
Temporary loans		550.00		
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				59.10
Transfers and refunds		398.64		229.47
Trust and investm't transactions	1,068.73	2,807.76	1,417.76	1,673.28
Total payments	**$8,811.44**	**$14,753.46**	**$12,278.00**	**$10,092.58**
Balance at close of year	3,162.54	584.04	1,345.56	*470.88
Grand total	$11,973.98	$15,337.50	$13,623.56	$9,621.70

* Deficit.

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(576) Marilla; population, 1,409	(577) Minisink; population, 1,405	(578) Alexander; population, 1,403	(579) Venice; population, 1,402
REVENUE	**$7,373.11**	**$8,059.84**	**$12,724.94**	**$12,091.37**
General	**7,373.11**	8,059.84	10,726.63	12,091.37
General property taxes	1,768.08	6,512.72	4,326.63	6,220.09
Town purposes	*3,275.00*	*3,112.72*	*6,400.00*	*1,812.09*
Highway purposes		*3,400.00*		*4,408.00*
District purposes				
Special property taxes	54.93	102.30	242.06	
Bank taxes				
Mortgage taxes	*54.93*	*102.30*	*242.06*	
Special assessments				
Interest				81.44
Licenses and permits	950.00		156.25	90.00
Fines and penalties		2.50		
Gifts and grants	1,325.00	1,425.00	1,600.00	5,631.67
Departmental earnings		17.32		
Cemeteries				
All others	.10			68.17
NON-REVENUE	**$1,638.15**	**$2,239.66**	**$1,939.76**	**$1,759.17**
Municipal indebtedness	**6.17**			
Temporary loans	6.17			
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**345.54**	**1,000.00**	**521.12**	**106.53**
Trust and investment transactions	**1,286.44**	**1,239.66**	**1,418.64**	**1,652.64**
Total receipts	**$9,011.26**	**$10,299.50**	**$14,664.70**	**$13,850.54**
Balance on hand at beginning	858.53	2,890.91	586.78	1,178.94
Grand total	**$9,869.79**	**$13,190.41**	**$15,251.48**	**$15,029.48**

PAYMENTS	(576) Marilla; population, 1,409	(577) Minisink; population, 1,405	(578) Alexander; population, 1,403	(579) Venice; population, 1,402
COST OF GOVERNMENT	**$6,943.41**	**$5,914.99**	**$8,738.12**	**$7,336.19**
General	**6,927.78**	**5,894.46**	**8,660.12**	**7,336.19**
General government	763.16	943.57	1,546.48	590.15
Protection of persons and property	10.18	158.55	20.23	107.70
General	*10.18*	*158.55*	*20.23*	*107.70*
Special districts—fire				
Special districts—water				
Conservation of health	175.00	147.35	98.20	156.55
Sanitation and promotion of cleanliness (sewers)				
Highways	5,643.62	4,578.12	6,718.97	6,242.21
General	*5,643.62*	*4,578.12*	*6,718.97*	*6,242.21*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	34.00	15.87	44.00	191.54
Soldiers' relief	20.00		4.96	
Education	165.00	51.00	21.02	13.00
Cemeteries				
Public utilities—non-commercial				
All others	116.82		206.26	35.14
Interest	**15.63**	**20.53**	**78.00**	
On temporary loans	15.63	20.53	78.00	
On bonds				
Permanent improvements	**353.15**	**2,479.82**	**2,411.16**	**4,434.27**
Municipal indebtedness	**325.00**	**1,100.00**	**1,300.00**	
Temporary loans	325.00	1,100.00	1,300.00	
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes		**85.15**		
Transfers and refunds	**344.35**	**1,013.75**	**335.69**	**106.53**
Trust and investm't transactions	**1,286.44**	**1,239.66**	**1,418.64**	**1,690.35**
Total payments	**$9,252.35**	**$11,833.37**	**$14,203.61**	**$13,567.44**
Balance at close of year	617.44	1,357.04	1,047.87	1,462.04
Grand total	**$9,869.79**	**$13,190.41**	**$15,251.48**	**$15,029.48**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(580) Lodi; population, 1,399	(581) Bolton; population, 1,397	(582) Bethany; population, 1,394	(583) Davenport; population, 1,393
REVENUE	**$14,841.68**	**$13,087.49**	**$11,239.23**	**$9,715.19**
General	**14,841.68**	**13,087.49**	**11,239.23**	**9,715.19**
General property taxes	10,919.61	9,935.27	8,879.61	7,804.51
Town purposes	*5,219.61*	*3,330.68*	*3,329.61*	*3,900.51*
Highway purposes	*5,200.00*	*4,450.00*	*5,550.00*	*3,700.00*
District purposes	*500.00*	*2,154.59*	.....	*204.00*
Special property taxes	42.60	80.70	91.88	92.73
Bank taxes	.....	.....	.....	.....
Mortgage taxes	*42.60*	*80.70*	*91.88*	*92.73*
Special assessments	.....	.....	.....	.....
Interest	.....	.....	158.90	.....
Licenses and permits	1,696.94	1,311.52	210.00	67.95
Fines and penalties	.....	10.00	51.84	.....
Gifts and grants	1,925.00	1,750.00	1,725.00	1,750.00
Departmental earnings	257.53	.....	122.00	.....
Cemeteries	.....	.....	.....	.....
All others	.....	.....	.....	.....
NON-REVENUE	**$1,728.96**	**$2,707.37**	**$1,416.32**	**$3,119.30**
Municipal indebtedness	.....	**900.00**	.....	.....
Temporary loans	.....	900.00	.....	.....
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**395.47**	.....	**100.00**	**93.80**
Trust and investment transactions	**1,333.49**	**1,807.37**	**1,316.32**	**3,025.50**
Total receipts	**$16,570.64**	**$15,794.86**	**$12,655.55**	**$12,834.49**
Balance on hand at beginning	435.83	810.38	1,920.68	538.48
Grand total	**$17,006.47**	**$16,605.24**	**$14,576.23**	**$13,372.97**

PAYMENTS	(580) Lodi; population, 1,399	(581) Bolton; population, 1,397	(582) Bethany; population, 1,394	(583) Davenport; population, 1,393
COST OF GOVERNMENT	**$8,848.22**	**$11,352.75**	**$8,719.81**	**$8,506.07**
General	**8,811.80**	**11,338.49**	**8,719.81**	**8,327.07**
General government	1,683.74	1,016.82	1,634.91	1,359.23
Protection of persons and property	900.40	62.50	565.05	204.00
General	*400.40*	*62.50*	*565.05*	.....
Special districts—fire	*500.00*	.....	.....	*204.00*
Special districts—water	.....	.....	.....	.....
Conservation of health	292.75	584.64	193.76	328.15
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	5,460.40	9,207.75	5,974.25	6,078.01
General	*5,460.40*	*7,053.16*	*5,856.16*	*6,078.01*
Special districts—lighting	.....	*2,154.59*	*118.09*	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	227.24	332.78	287.80	166.45
Soldiers' relief	28.27	.....	.....	8.00
Education	21.50	34.00	47.00	55.70
Cemeteries	7.50	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	190.00	100.00	17.04	127.53
Interest	**36.42**	**14.26**	.....	**179.00**
On temporary loans	36.42	14.26	.....	29.00
On bonds	.....	.....	.....	150.00
Permanent improvements	**2,945.17**	**1,428.38**	**2,267.60**	.....
Municipal indebtedness	**1,189.88**	**300.00**	.....	**1,250.00**
Temporary loans	1,189.88	300.00	.....	750.00
Bonds	.....	.....	.....	500.00
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	**500.99**	.....	**110.72**	**108.80**
Trust and investm't transactions	**1,333.49**	**1,813.60**	**1,316.32**	**3,025.50**
Total payments	**$14,817.75**	**$14,894.73**	**$12,404.45**	**$12,890.37**
Balance at close of year	2,188.72	1,710.51	2,171.78	482.60
Grand total	**$17,006.47**	**$16,605.24**	**$14,576.23**	**$13,372.97**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(584) Parish; population, 1,392	(585) Colden; population, 1,390	(586) Windham; population, 1,390	(587) Hamden; population, 1,387
REVENUE	**$9,476.44**	**$6,262.82**	**$7,617.41**	**$12,078.62**
General	**9,476.44**	**6,262.82**	**7,617.41**	**12,078.62**
General property taxes	6,712.02	4,382.49	5,577.41	9,889.85
Town purposes	*3,604.39*	*1,082.49*	*2,683.78*	*5,956.85*
Highway purposes	*3,107.63*	*3,300.00*	*2,200.00*	*3,933.00*
District purposes			*693.63*	
Special property taxes	89.42	77.34		71.57
Bank taxes				
Mortgage taxes	*89.42*	*77.34*		*71.57*
Special assessments				
Interest		12.99		
Licenses and permits	617.32	350.00	920.00	99.45
Fines and penalties				15.00
Gifts and grants	2,025.00	1,440.00	1,120.00	2,000.00
Departmental earnings	4.06			
Cemeteries				
All others	28.62			2.75
NON-REVENUE	**$3,496.53**	**$1,668.14**	**$1,731.40**	**$2,722.74**
Municipal indebtedness	**500.00**			
Temporary loans	500.00			
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**305.47**	**180.82**	**64.50**	
Trust and investment transactions	**2,691.06**	**1,487.32**	**1,666.90**	**2,722.74**
Total receipts	**$12,972.97**	**$7,930.96**	**$9,348.81**	**$14,801.36**
Balance on hand at beginning	2,235.83	422.54	367.40	1,870.99
Grand total	**$15,208.80**	**$8,353.50**	**$9,716.21**	**$16,672.35**

PAYMENTS	(584) Parish; population, 1,392	(585) Colden; population, 1,390	(586) Windham; population, 1,390	(587) Hamden; population, 1,387
COST OF GOVERNMENT	**$6,753.58**	**$4,847.49**	**$5,489.85**	**$8,848.77**
General	**6,753.58**	**4,847.49**	**5,325.12**	**7,003.77**
General government	1,216.15	712.95	1,018.16	712.94
Protection of persons and property	7.50	4.08	844.63	193.35
General	*7.50*	*4.08*	*151.00*	*193.35*
Special districts—fire			*693.63*	
Special districts—water				
Conservation of health	101.40	195.05	189.50	216.75
Sanitation and promotion of cleanliness (sewers)				
Highways	4,807.11	3,806.91	3,212.65	5,735.06
General	*4,807.11*	*3,806.91*	*3,212.65*	*5,735.06*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	363.41	18.11	14.00	19.40
Soldiers' relief		40.00		
Education	28.00	40.00	46.18	34.00
Cemeteries				
Public utilities—non-commercial				92.27
All others	230.01	30.39		1,845.00
Interest			**164.73**	
On temporary loans			164.73	
On bonds				1,845.00
Permanent improvements	**4,013.38**		**1,840.12**	**79.88**
Municipal indebtedness	**11.50**		**400.00**	**2,000.00**
Temporary loans	11.50		400.00	
Bonds				2,000.00
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**196.16**	**180.82**	**10.00**	**29.78**
Trust and investm't transactions	**2,691.06**	**1,454.32**	**1,666.90**	**2,844.79**
Total payments	**$13,665.68**	**$6,482.63**	**$9,406.87**	**$13,803.22**
Balance at close of year	1,543.12	1,870.87	309.34	2,869.13
Grand total	**$15,208.80**	**$8,353.50**	**$9,716.21**	**$16,672.35**

Summary of Financial Transactions — Towns Graded According to Population of 1915—*Continued*

RECEIPTS	(588) Pine Plains; population, 1,387	(589) Howard; population, 1,386	(590) Geneva; population, 1,386	(591) Clinton; population, 1,386
REVENUE	**$9,115.66**	**$17,066.37**	**$7,486.68**	**$7,030.32**
General	**9,115.66**	**17,066.37**	**7,486.68**	**7,030.32**
General property taxes	6,395.97	7,197.87	5,620.00	4,673.54
Town purposes	*3,627.16*	*1,613.87*	*1,805.00*	*2,423.54*
Highway purposes	*2,400.00*	*5,584.00*	*3,815.00*	*2,250.00*
District purposes	*368.81*			
Special property taxes	31.19			81.92
Bank taxes	*31.19*			
Mortgage taxes				*81.92*
Special assessments				
Interest			25.69	
Licenses and permits	1,677.00	112.00	287.00	
Fines and penalties	186.50			
Gifts and grants	700.00	9,755.50	1,532.50	2,200.00
Departmental earnings	10.00		21.49	74.86
Cemeteries	115.00			
All others		1.00		
NON-REVENUE	**$2,220.08**	**$3,214.23**	**$3,421.30**	**$3,934.68**
Municipal indebtedness		**500.00**	**285.46**	**1,503.00**
Temporary loans		500.00	285.46	1,503.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds			**2,449.70**	**25.00**
Trust and investment transactions	**2,220.08**	**2,714.23**	**686.14**	**2,406.68**
Total receipts	**$11,335.74**	**$20,280.60**	**$10,907.98**	**$10,965.00**
Balance on hand at beginning	189.75	264.60	1,184.49	395.48
Grand total	**$11,525.49**	**$20,545.20**	**$12,092.47**	**$11,360.48**

PAYMENTS	(588) Pine Plains; population, 1,387	(589) Howard; population, 1,386	(590) Geneva; population, 1,386	(591) Clinton; population, 1,386
COST OF GOVERNMENT	**$6,422.93**	**$14,334.97**	**$6,997.99**	**$8,665.90**
General	**6,269.93**	**14,334.97**	**6,997.99**	**8,665.90**
General government	1,048.77	556.84	626.84	1,457.15
Protection of persons and property	473.50	122.25	414.70	12.00
General	*73.50*	*122.25*	*414.70*	*12.00*
Special districts—fire				
Special districts—water	*400.00*			
Conservation of health	225.98	172.41	163.07	188.35
Sanitation and promotion of cleanliness (sewers)				
Highways	3,560.46	13,131.50	5,622.81	6,719.14
General	*3,560.46*	*13,131.50*	*5,622.81*	*6,719.14*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	442.72	239.80		226.26
Soldiers' relief	100.00			
Education	319.50	35.00	48.00	63.00
Cemeteries			7.57	
Public utilities—non-commercial				
All others	99.00	77.17	115.00	
Interest	**153.00**			
On temporary loans	153.00			
On bonds				
Permanent improvements			**497.35**	
Municipal indebtedness	**500.00**		**285.46**	
Temporary loans	500.00		285.46	
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds			**2,446.70**	**25.00**
Trust and investm't transactions	**2,220.08**	**2,690.87**	**686.14**	**2,471.61**
Total payments	**$9,143.01**	**$17,025.84**	**$10,913.64**	**$11,162.51**
Balance at close of year	2,382.48	3,519.36	1,178.83	197.97
Grand total	**$11,525.49**	**$20,545.20**	**$12,092.47**	**$11,360.48**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(592) Reading; population, 1,385	(593) North Greenbush population, 1,383	(594) Chemung; population, 1,383	(595) Seward; population, 1,380
REVENUE	**$7,319.40**	**$6,789.59**	**16,839.53**	**$8,204.67**
General	**7,319.40**	**6,789.59**	**16,839.53**	**8,204.67**
General property taxes	6,208.65	3,763.03	10,430.85	6,516.43
Town purposes	*3,958.65*	*1,963.03*	*5,180.85*	*2,085.30*
Highway purposes	*2,250.00*	*1,800.00*	*5,250.00*	*4,187.00*
District purposes				*244.13*
Special property taxes	66.23	105.13	158.65	57.44
Bank taxes				
Mortgage taxes	*66.23*	*105.13*	*158.65*	*57.44*
Special assessments				
Interest		4.43		
Licenses and permits	75.45	2,133.24	4,598.08	60.50
Fines and penalties		6.25		
Gifts and grants	900.00	750.00	1,645.00	1,540.00
Departmental earnings	69.07	27.51	6.95	
Cemeteries				
All others				30.30
NON-REVENUE	**$945.92**	**$934.52**	**$4,697.48**	**$1,487.61**
Municipal indebtedness			**2,000.00**	
Temporary loans			2,000.00	
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds			**225.00**	
Trust and investment transactions	**945.92**	**934.52**	**2,472.48**	**1,487.61**
Total receipts	**$8,265.32**	**$7,724.11**	**$21,537.01**	**$9,692.28**
Balance on hand at beginning	2,502.88	874.85	1,076.06	1,472.47
Grand total	$10,768.20	$8,598.96	$22,613.07	$11,164.75

PAYMENTS	(592) Reading; population, 1,385	(593) North Greenbush; population, 1,383	(594) Chemung; population, 1,383	(595) Seward; population, 1,380
COST OF GOVERNMENT	**$7,918.82**	**$5,107.58**	**$11,429.86**	**$7,069.32**
General	**7,918.82**	**5,107.58**	**10,858.36**	**7,069.32**
General government	791.23	1,313.34	1,226.11	802.06
Protection of persons and property	92.86	68.25	20.50	
General	*92.86*	*68.25*	*20.50*	
Special districts—fire				
Special districts—water				
Conservation of health	110.91	163.00	237.37	130.50
Sanitation and promotion of cleanliness (sewers)				
Highways	4,286.44	3,176.34	8,972.57	5,561.70
General	*4,286.44*	*3,176.34*	*8,972.57*	*5,317.57*
Special districts—lighting				*244.13*
Special districts—sprinkling				
Special districts—sidewalks				
Charities	2,570.98	263.65	141.66	258.68
Soldiers' relief				
Education	6.00	88.00	93.35	33.00
Cemeteries	2.00			
Public utilities—non-commercial				
All others	58.40	35.00	166.80	283.38
Interest			**571.50**	
On temporary loans			9.00	
On bonds			562.50	
Permanent improvements	**1,573.51**	**1,054.45**	**3,244.08**	**376.00**
Municipal indebtedness			**2,300.00**	
Temporary loans			300.00	
Bonds			2,000.00	
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**3.70**		**225.00**	**8.97**
Trust and investm't transactions	**946.32**	**934.52**	**2,472.48**	**1,487.61**
Total payments	**$10,412.35**	**$7,096 55**	**$19,671.42**	**$8,941.90**
Balance at close of year	325.85	1,502.41	2,941.65	2,222.85
Grand total	**$10,768.20**	**$8,598.96**	**$22,613.07**	**$11,164.75**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(600) Morris; population, 1,367	(601) Durham; population, 1,363	(603) Hebron; population, 1,356	(604) Fulton; population, 1,350
REVENUE	**$6,824.98**	**$16,458.86**	**$6,044.11**	**$9,213.67**
General	**6,824.98**	**16,458.88**	**6,044.11**	**9,213.67**
General property taxes	4,659.49	9,706.97	4,276.65	7,307.03
Town purposes	*,046.52*	*4,706.97*	*1,576.65*	*4,257.03*
Highway purposes	*2,612.97*	*5,000.00*	*2,700.00*	*3,050.00*
District purposes				
Special property taxes	281.52	43.17	86.86	24.26
Bank taxes	*274.82*			
Mortgage taxes	*6.70*	*43.17*	*86.86*	*24.26*
Special assessments				
Interest	10.00			
Licenses and permits	177.00	3,994.43		110.50
Fines and penalties				
Gifts and grants	1,612.97	2,700.00	1,680.00	1,665.00
Departmental earnings				31.20
Cemeteries				
All others	84.00	14.29	.60	75.68
NON-REVENUE	**$5,415.46**	**$2,612.26**	**$2,598.08**	**$3,782.87**
Municipal indebtedness	**3,320.76**			**650.00**
Temporary loans	3,320.76			650.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**51.24**	**430.70**		**80.21**
Trust and investment transactions	**2,043.46**	**2,181.56**	**2,598.08**	**3,052.66**
Total receipts	**$12,240.44**	**$19,071.12**	**$8,642.19**	**$12,996.54**
Balance on hand at beginning	694.70	130.43	1,448.44	363.32
Grand total	**$12,935.14**	**$19,201.55**	**$10,090.63**	**$13,359.86**

PAYMENTS	(600) Morris; population, 1,367	(601) Durham; population, 1,363	(603) Hebron; population, 1,356	(604) Fulton; population, 1,350
COST OF GOVERNMENT	**$6,498.78**	**$10,432.77**	**$5,757.66**	**$7,393.83**
General	**6,371.11**	**10,432.77**	**5,757.66**	**7,333.13**
General government	1,039.11	1,678.31	706.72	1,235.80
Protection of persons and property	3.85			173.25
General	*3.85*			*173.25*
Special districts—fire				
Special districts—water				
Conservation of health	150.84	299.13	164.93	212.21
Sanitation and promotion of cleanliness (sewers)				
Highways	4,959.48	8,121.65	4,884.01	4,883.25
General	*4,959.48*	*8,121.65*	*4,884.01*	*4,883.25*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	155.33	34.00	2.00	636.76
Soldiers' relief				
Education		28.00		60.00
Cemeteries				
Public utilities—non-commercial				
All others	62.50	12.99		131.86
Interest	**127.67**	**258.69**		**60.70**
On temporary loans	127.67	58.69		60.70
On bonds		200.00		
Permanent improvements	**1,083.18**	**4,577.01**	**429.11**	**896.11**
Municipal indebtedness	**2,177.60**	**1,500.00**		**1,675.00**
Temporary loans	2,177.60	1,000.00		1,675.00
Bonds		500.00		
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**58.48**	**405.70**		**68.82**
Trust and investm't transactions	**2,045.74**	**2,181.56**	**2,454.56**	**3,081.26**
Total payments	**$11,863.78**	**$19,097.04**	**$8,641.33**	**$13,115.02**
Balance at close of year	1,071.36	104.51	1,449.30	244.84
Grand total	**$12,935.14**	**$19,201.55**	**$10,090.63**	**$13,359.86**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(605) Clymer; population, 1,341	(606) Maine; population, 1,339	(608) Pulteney; population, 1,335	(609) Fairfield; population, 1,334
REVENUE	**$7,977.62**	**$6,576.89**	**$9,602.29**	**$11,749.29**
General	**7,977.62**	**6,576.89**	**9,602.29**	**11,749.29**
General property taxes	6,022.66	4,721.12	6,948.73	9,278.68
Town purposes	*2,647.66*	*1,271.12*	*2,534.88*	*4,875.20*
Highway purposes	*2,700.00*	*3,450.00*	*4,413.85*	*4,403.48*
District purposes	*675.00*			
Special property taxes	205.02			61.02
Bank taxes	*150.00*			
Mortgage taxes	*55.02*			*61.02*
Special assessments				
Interest				
Licenses and permits				219.45
Fines and penalties			248.50	70.00
Gifts and grants	1,750.00	1,800.00	2,175.00	2,025.00
Departmental earnings			143.06	95.14
Cemeteries				
All others		55.77	87.00	
NON-REVENUE	**$180.62**	**$2,063.06**	**$2,746.42**	**$5,131.63**
Municipal indebtedness				2,532.17
Temporary loans				2,532.17
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	180.62	200.00	1,000.00	574.00
Trust and investment transactions		1,863.06	1,746.42	2,025.46
Total receipts	**$8,158.30**	**$8,639.95**	**$12,348.71**	**$16,880.92**
Balance on hand at beginning		233.91	1,878.22	4,377.70
Grand total	**$8,158.30**	**$8,873.86**	**$14,226.92**	**$21,258.62**

PAYMENTS	(605) Clymer; population, 1,341	(606) Maine; population, 1,339	(608) Pulteney; population, 1,335	(609) Fairfield; population, 1,334
COST OF GOVERNMENT	**$6,451.73**	**$5,907.53**	**$7,907.61**	**$8,503.38**
General	**6,401.73**	**5,907.53**	**7,898.65**	**8,065.88**
General government	563.04	905.13	1,191.47	1,994.83
Protection of persons and property			103.85	77.60
General			*103.85*	*77.60*
Special districts—fire				
Special districts—water				
Conservation of health	45.00	164.80	213.52	174.95
Sanitation and promotion of cleanliness (sewers)				
Highways	5,683.36	4,655.41	5,794.20	5,562.36
General	*5,008.36*	*4,655.41*	*5,794.20*	*5,562.36*
Special districts—lighting	*675.00*			
Special districts—sprinkling				
Special districts—sidewalks				
Charities	76.33	33.05	311.76	143.84
Soldiers' relief	25.00		50.75	
Education	9.00	12.00	5.00	62.30
Cemeteries				
Public utilities—non-commercial				
All others		137.14	228.10	50.00
Interest	**50.00**		**8.96**	**437.50**
On temporary loans	50.00		8.96	
On bonds				437.50
Permanent improvements	**25.00**		**1,264.29**	**1,382.15**
Municipal indebtedness	**1,000.00**		**600.00**	**910.10**
Temporary loans	1,000.00		600.00	650.00
Bonds				
Other indebtedness				260.10
To Co. Treasurer to reduce taxes				
Transfers and refunds	180.62	200.00	1,000.00	550.00
Trust and investm't transactions		1,879.96	1,746.42	2,025.46
Total payments	**$7,657.35**	**$7,987.49**	**$12,518.32**	**$13,371.09**
Balance at close of year	500.95	886.37	1,708.60	7,887.53
Grand total	**$8,158.30**	**$8,873.86**	**$14,226.92**	**$21,258.62**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(610) Clinton; population, 1,333	(611) Pleasant Valley; population, 1,332	(613) Gardiner; population, 1,328	(614) Root; population, 1,327
REVENUE	**$12,786.72**	**$12,620.16**	**$11,425.35**	**$14,061.78**
General	**12,786.72**	**12,620.16**	**11,425.35**	**14,061.78**
General property taxes	7,480.47	6,486.54	8,359.30	6,381.82
Town purposes	*3,280.47*	*3,486.54*	*4,430.30*	*2,381.82*
Highway purposes	*4,200.00*	*3,000.00*	*3,829.00*	*4,000.00*
District purposes			*100.00*	
Special property taxes			94.93	
Bank taxes				
Mortgage taxes			*94.93*	
Special assessments				
Interest				
Licenses and permits	2,557.00	4,355.12	919.12	490.90
Fines and penalties				
Gifts and grants	2,650.00	1,750.00	2,050.00	7,075.00
Departmental earnings	99.25		2.00	63.20
Cemeteries				
All others				50.86
NON-REVENUE	**$1,592.72**	**$1,400.94**	**$2,000.90**	**$2,190.11**
Municipal indebtedness			872.00	
Temporary loans			872.00	
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**361.00**	**100.00**		**458.23**
Trust and investment transactions	**1,231.72**	**1,300.94**	**1,128.90**	**1,731.88**
Total receipts	**$14,379.44**	**$14,021.10**	**$13,426.25**	**$16,251.89**
Balance on hand at beginning	571.98	1,225.93	974.97	1,628.91
Grand total	**$14,951.42**	**$15,247.03**	**$14,401.22**	**$17,880.80**

PAYMENTS	(610) Clinton; population, 1,333	(611) Pleasant Valley; population, 1,332	(613) Gardiner; population, 1,328	(614) Root; population, 1,327
COST OF GOVERNMENT	**$7,808.85**	**$6,524.98**	**$9,283.19**	**$9,373.24**
General	**7,796.35**	**6,325.48**	**9,145.86**	**9,373.24**
General government	708.48	1,078.47	2,141.78	1,036.88
Protection of persons and property	18.20	75.05	125.38	
General	*18.20*	*75.05*	*25.38*	
Special districts—fire			*100.00*	
Special districts—water				
Conservation of health	162.24	189.57	194.01	162.70
Sanitation and promotion of cleanliness (sewers)				
Highways	6,214.20	4,799.97	6,475.60	7,186.98
General	*6,214.20*	*4,799.97*	*6,475.60*	*7,186.98*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	294.68	45.50	56.00	580.45
Soldiers' relief	150.00			
Education	128.55	44.00	153.09	12.50
Cemeteries				
Public utilities—non-commercial				
All others	120.00	92.92		385.73
Interest	**12.50**	**199.50**	**137.33**	
On temporary loans	12.50	42.00	65.33	
On bonds		157.50	72.00	
Permanent improvements	**1,970.18**	**4,653.09**		**5,124.42**
Municipal indebtedness	**925.00**	**1,200.00**	**2,500.00**	
Temporary loans	925.00	700.00	1,700.00	
Bonds		500.00	800.00	
Other indebtedness				
To Co. Treasurer to reduce taxes			94.93	
Transfers and refunds	**361.00**	**107.06**		**458.74**
Trust and investm't transactions	**1,231.72**	**1,300.94**	**1,124.82**	**1,731.88**
Total payments	**$12,296.75**	**$13,786.07**	**$13,002.94**	**$16,680.28**
Balance at close of year	2,654.67	1,460.96	1,398.28	1,200.52
Grand total	**$14,951.42**	**$15,247.03**	**$14,401.22**	**$17,880.80**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(615) Rushford; population, 1,326	(616) La Grange; population, 1,326	(617) Olean; population, 1,324	(618) Pendleton; population, 1,323
REVENUE	**$7,686.48**	**$10,276.73**	**$6,212.55**	**$8,123.55**
General	**7,686.48**	**10,276.73**	**6,212.55**	**8,123.55**
General property taxes	6,184.68	8,033.33	4,762.76	5,887.52
Town purposes	*2,924.68*	*2,633.33*	*2,312.76*	*2,087.52*
Highway purposes	*2,700.00*	*5,400.00*	*2,450.00*	*3,800.00*
District purposes	*560.00*	.....	.....	.....
Special property taxes	65.60	.....	175.99	416.59
Bank taxes	.....	.....	.....	.....
Mortgage taxes	*65.60*	.....	*175.99*	*416.59*
Special assessments	.....	.....	.....	.....
Interest	.....	50.40	.....	.....
Licenses and permits	137.00	71.00	246.90	350.00
Fines and penalties	.....	.....	18.90	.....
Gifts and grants	1,280.00	2,100.00	1,008.00	1,400.00
Departmental earnings	19.20	2.00	.....	.....
Cemeteries	.....	.....	.....	.....
All others	.....	20.00	.....	69.44
NON-REVENUE	**$2,446.76**	**$1,467.94**	**$924.30**	**$1,193.98**
Municipal indebtedness	.....	.....	**526.32**	.....
Temporary loans	.....	.....	526.32	.....
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	.....	.....	.....	**165.00**
Trust and investment transactions	**2,446.76**	**1,467.94**	**397.98**	**1,028.98**
Total receipts	**$10,133.24**	**$11,744.67**	**$7,136.85**	**$9,317.53**
Balance on hand at beginning	1,768.25	587.62	1,377.66	1,943.15
Grand total	$11,901.49	$12,332.29	$8,514.51	$11,260.68

PAYMENTS	(615) Rushford; population, 1,326	(616) La Grange; population, 1,326	(617) Olean; population, 1,324	(618) Pendleton; population, 1,323
COST OF GOVERNMENT	**$6,386.28**	**$8,815.98**	**$5,697.02**	**$6,747.35**
General	**6,386.28**	**8,803.98**	**5,697.02**	**6,747.35**
General government	1,265.68	868.08	940.55	1,026.67
Protection of persons and property	73.00	24.85	11.00	.....
General	*13.00*	*24.85*	*11.00*	.....
Special districts—fire	*60.00*	.....	.....	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	239.64	166.75	166.10	182.05
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	3,993.41	7,595.30	3,881.89	5,490.63
General	*3,493.41*	*7,595.30*	*3,881.89*	*5,490.63*
Special districts—lighting	*500.00*	.....	.....	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	.....	69.00	365.37	30.00
Soldiers' relief	.....	30.00	173.71	.....
Education	8.00	50.00	75.00	18.00
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	806.55	.....	83.40	.....
Interest	.....	**12.00**	.....	.....
On temporary loans	.....	12.00	.....	.....
On bonds	.....	.....	.....	.....
Permanent improvements	**152.18**	.....	**294.25**	.....
Municipal indebtedness	.....	**400.00**	**526.32**	.....
Temporary loans	.....	400.00	526.32	.....
Bonds	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	.....	.....	.....	**165.00**
Trust and investm't transactions	**2,446.76**	**1,467.94**	**408.39**	**1,028.98**
Total payments	**$8,985.22**	**$10,683.92**	**$6,925.98**	**$7,941.33**
Balance at close of year	2,916.27	1,648.37	1,588.53	3,319.35
Grand total	$11,901.49	$12,332.29	$8,514.51	$11,260.68

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(619) Ellington; population, 1,317	(620) Hillsdale; population, 1,313	(621) Lee; population, 1,313	(622) Charlotte; population, 1,308
REVENUE	**$9,964.87**	**$8,128.53**	**$14,674.07**	**$8,410.79**
General	**9,964.87**	**8,128.53**	**14,674.07**	**8,410.79**
General property taxes	7,019.36	5,760.25	8,246.03	6,417.62
Town purposes	*3,199.36*	*3,124.91*	*4,076.03*	*4,567.62*
Highway purposes	*3,820.00*	*2,200.00*	*4,170.00*	*1,850.00*
District purposes		*435.34*		
Special property taxes	84.34	32.46	67.58	139.70
Bank taxes				
Mortgage taxes	*84.34*	*32.46*	*67.58*	*139.70*
Special assessments				
Interest				
Licenses and permits	79.00	575.82	1,966.47	98.10
Fines and penalties				
Gifts and grants	2,486.87	1,760.00	4,377.95	1,700.00
Departmental earnings	295.30			
Cemeteries				
All others			16.04	55.37
NON-REVENUE	**$4,328.99**	**$2,424.62**	**$6,727.28**	**$5,102.43**
Municipal indebtedness			**3,650.00**	**1,650.00**
Temporary loans			3,650.00	1,650.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**1,318.52**		**144.06**	**196.32**
Trust and investment transactions	**3,010.47**	**2,424.62**	**2,933.20**	**3,256.11**
Total receipts	**$14,293.86**	**$10,553.15**	**$21,401.33**	**$13,513.22**
Balance on hand at beginning	782.75	1,915.74	807.47	1,958.94
Grand total	$15,076.61	$12,468.89	$22,208.80	$15,472.16

PAYMENTS	(619) Ellington; population, 1,317	(620) Hillsdale; population, 1,313	(621) Lee; population, 1,313	(622) Charlotte; population, 1,308
COST OF GOVERNMENT	**$7,309.31**	**$8,778.31**	**$10,404.23**	**$8,302.08**
General	**7,278.51**	**8,778.31**	**10,251.73**	**8,302.68**
General government	716.01	1,852.09	2,007.96	980.05
Protection of persons and property	16.75	103.65	4.90	
General	*16.75*	*103.65*	*4.90*	
Special districts—fire				
Special districts—water				
Conservation of health	153.90	224.00	222.73	150.25
Sanitation and promotion of cleanliness (sewers)				
Highways	5,859.00	6,299.57	7,486.13	6,849.66
General	*5,859.00*	*5,751.94*	*7,486.13*	*6,849.66*
Special districts—lighting		*547.63*		
Special districts—sprinkling				
Special districts—sidewalks				
Charities	512.05	108.00	81.86	17.71
Soldiers' relief		25.00		
Education	20.80	58.00	97.20	112.00
Cemeteries				
Public utilities—non-commercial				
All others		108.00	350.95	192.41
Interest	**30.80**		**152.50**	
On temporary loans	30.80			
On bonds			152.50	
Permanent improvements	**623.50**		**3,965.32**	
Municipal indebtedness	**1,200.00**		**3,150.00**	**2,545.80**
Temporary loans	1,200.00			2,545.80
Bonds			3,150.00	
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**1,318.52**		**424.40**	**195.74**
Trust and investm't transactions	**3,012.79**	**2,424.62**	**2,933.20**	**3,256.49**
Total payments	**$13,464.12**	**$11,202.93**	**$20,877.15**	**$14,300.11**
Balance at close of year	1,612.49	1,265.96	1,331.65	1,172.05
Grand total	[illegible]	[illegible]	[illegible]	[illegible]

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(623) Edwards; population, 1,307	(624) Piercefield; population, 1,303	(625) Malta; population, 1,298	(626) Burns; population, 1,289
REVENUE	**$8,171.82**	**$10,943.20**	**$10,932.14**	**$6,466.97**
General	**8,171.82**	**10,943.20**	**10,932.14**	**6,466.97**
General property taxes	6,110.13	9,421.85	8,972.72	4,999.70
Town purposes	*2,158.50*	*5,950.39*	*6,528.59*	*2,557.70*
Highway purposes	*3,951.63*	*3,117.20*	*1,444.13*	*2,442.00*
District purposes		*354.26*	*1,000.00*	
Special property taxes	177.58	442.27	63.50	191.27
Bank taxes	*132.29*			
Mortgage taxes	*45.29*	*442.27*	*63.50*	*191.27*
Special assessments				
Interest				
Licenses and permits		21.68	1,041.45	31.00
Fines and penalties	25.00	15.00		20.00
Gifts and grants	1,447.45	900.00	854.47	1,225.00
Departmental earnings	403.46	142.40		
Cemeteries				
All others				
NON-REVENUE	**$1,950.35**	**$2,956.22**	**$2,374.10**	**$4,992.56**
Municipal indebtedness		**1,875.00**	**540.00**	**2,650.00**
Temporary loans		1,875.00	540.00	2,650.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**35.31**	**117.02**	**442.58**	**500.00**
Trust and investment transactions	**1,915.04**	**964.20**	**1,391.52**	**1,842.56**
Total receipts	**$10,122.17**	**$13,899.42**	**$13,306.24**	**$11,459.53**
Balance on hand at beginning	1,442.90	331.96	195.31	468.14
Grand total	$11,565.07	$14,231.38	$13,501.55	$11,927.67

PAYMENTS	(623) Edwards; population, 1,307	(624) Piercefield; population, 1,303	(625) Malta; population, 1,298	(626) Burns; population, 1,289
COST OF GOVERNMENT	**$6,305.75**	**$8,076.43**	**$8,631.65**	**$9,226.59**
General	**5,930.75**	**7,536.91**	**8,224.02**	**9,226.59**
General government	1,402.35	1,035.48	1,495.06	990.95
Protection of persons and property	51.30	83.30	15.85	57.25
General	*51.30*	*83.30*	*15.85*	*57.25*
Special districts—fire				
Special districts—water				
Conservation of health		377.35	300.56	160.98
Sanitation and promotion of cleanliness (sewers)				
Highways	4,328.03	5,344.85	5,488.91	7,907.16
General	*4,328.03*	*5,344.85*	*4,488.91*	*7,907.16*
Special districts—lighting			*1,000.00*	
Special districts—sprinkling				
Special districts—sidewalks				
Charities	47.67	647.82	589.92	55.00
Soldiers' relief			233.12	
Education	18.00	48.11	39.00	13.75
Cemeteries				
Public utilities—non-commercial				
All others	83.40		61.00	41.50
Interest	**375.00**	**539.52**	**407.63**	
On temporary loans	25.00	114.52	42.63	
On bonds	350.00	425.00	365.00	
Permanent improvements		**1,010.86**		
Municipal indebtedness	**500.00**	**2,900.00**	**3,125.00**	
Temporary loans	500.00	900.00	1,125.00	
Bonds		2,000.00	2,000.00	
Other indebtedness				
To Co. Treasurer to reduce taxes		**6.44**		
Transfers and refunds	**1.00**	**113.49**	**310.83**	**500.00**
Trust and investm't transactions	**1,901.88**	**1,026.99**	**1,391.52**	**1,821.36**
Total payments	**$8,708.63**	**$13,134.21**	**$13,459.00**	**$11,547.95**
Balance at close of year	2,856.44	1,097.17	42.55	379.72
Grand total	$11,565.07	$14,231.38	$13,501.55	$11,927.67

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(627) Ephratah; population, 1,288	(628) Warren; population, 1,288	(629) Stephentown; population, 1,287	(630) Palermo; population, 1,281
REVENUE	**$8,771.83**	**$7,396.30**	**$10,802.24**	**$9,962.89**
General	**8,771.83**	**7,396.30**	**10,802.24**	**9,962.89**
General property taxes	7,463.83	5,988.08	6,231.05	5,261.91
Town purposes	*4,963.83*	*3,338.08*	*3,356.05*	*2,905.56*
Highway purposes	*2,500.00*	*2,650.00*	*2,875.00*	*2,356.35*
District purposes				
Special property taxes		36.50	43.75	31.00
Bank taxes				
Mortgage taxes		*36.50*	*43.75*	*31.00*
Special assessments				
Interest		132.36		115.99
Licenses and permits	343.00	73.50	2,277.44	295.00
Fines and penalties	5.00			5.00
Gifts and grants	960.00	1,120.00	2,250.00	4,183.99
Departmental earnings		42.00		70.00
Cemeteries				
All others		3.86		
NON-REVENUE	**$2,173.12**	**$2,176.92**	**$2,990.28**	**$2,797.74**
Municipal indebtedness		**725.00**	**500.00**	
Temporary loans		725.00	500.00	
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds		**50.00**	**58.38**	**785.00**
Trust and investment transactions	**2,173.12**	**1,401.92**	**2,431.90**	**2,012.74**
Total receipts	**$10,944.95**	**$9,573.22**	**$13,792.52**	**$12,760.63**
Balance on hand at beginning	2,700.32	5,207.79	387.88	3,139.56
Grand total	**$13,645.27**	**$14,781.01**	**$14,180.40**	**$15,900.19**

PAYMENTS	(627) Ephratah; population, 1,288	(628) Warren; population, 1,288	(629) Stephentown; population, 1,287	(630) Palermo; population, 1,281
COST OF GOVERNMENT	**$6,461.05**	**$6,743.39**	**$7,709.62**	**$4,932.39**
General	**6,396.34**	**6,121.51**	**7,654.49**	**4,917.39**
General government	1,932.45	1,101.13	1,254.30	905.75
Protection of persons and property	19.95		127.90	130.75
General	*19.95*		*127.90*	*130.75*
Special districts—fire				
Special districts—water				
Conservation of health	209.20	142.74	135.97	205.01
Sanitation and promotion of cleanliness (sewers)				
Highways	3,631.13	4,460.82	5,775.62	2,632.88
General	*3,631.13*	*4,460.82*	*5,775.62*	*2,632.88*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	538.61	353.82	301.70	842.40
Soldiers' relief		34.00		24.70
Education	65.00	20.00	24.00	36.00
Cemeteries				
Public utilities—non-commercial				
All others		9.00	15.00	139.90
Interest	**64.71**	**621.88**	**55.13**	**15.00**
On temporary loans	64.71	28.13	55.13	15.00
On bonds		593.75		
Permanent improvements			**1,747.47**	**4,971.27**
Municipal indebtedness	**1,630.00**	**1,225.00**	**1,425.00**	
Temporary loans	1,630.00	725.00	1,425.00	
Bonds		500.00		
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds		50.00	58.38	798.01
Trust and investm't transactions	2,150.54	1,401.92	2,431.90	1,998.59
Total payments	**$10,241.59**	**$9,420.31**	**$13,372.37**	**$12,700.26**
Balance at close of year	3,403.68	5,360.70	808.03	3,199.93
Grand total	**$13,645.27**	**$14,781.01**	**$14,180.40**	**$15,900.19**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(631) Almond; population, 1,279	(632) Galway; population, 1,278	(633) Webb; population, 1,274	(635) Chenango; population, 1,273
REVENUE	**$10,452.91**	**$6,928.20**	**$10,469.14**	**$12,990.56**
General	**10,452.91**	**6,928.20**	**10,469.14**	**12,990.56**
General property taxes	8,001.78	4,976.25	7,761.49	11,431.06
Town purposes	*5,751.78*	*2,421.31*	*4,411.49*	*2,919.73*
Highway purposes	*2,250.00*	*2,554.94*	*3,350.00*	*4,158.00*
District purposes				*4,353.33*
Special property taxes	78.90	53.61	381.13	
Bank taxes				
Mortgage taxes	*78.90*	*53.61*	*381.13*	
Special assessments				
Interest				
Licenses and permits	97.43	117.90	692.14	129.70
Fines and penalties		5.00	10.00	45.00
Gifts and grants	2,200.00	1,774.94	1,500.00	1,384.80
Departmental earnings	74.80		96.89	
Cemeteries				
All others		.50	27.49	
NON-REVENUE	**$6,925.22**	**$3,575.52**	**$1,707.66**	**$3,675.91**
Municipal indebtedness	**4,250.00**	**800.00**		**1,600.00**
Temporary loans	4,250.00	800.00		1,600.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**113.85**	**99.08**		**120.36**
Trust and investment transactions	**2,561.37**	**2,676.44**	**1,707.66**	**1,955.55**
Total receipts	**$17,378.13**	**$10,503.72**	**$12,176.80**	**$16,666.47**
Balance on hand at beginning	287.61	948.72	9,475.34	1,871.05
Grand total	**$17,665.74**	**$11,452.44**	**$21,652.14**	**$18,537.52**

PAYMENTS	(631) Almond; population, 1,279	(632) Galway; population, 1,278	(633) Webb; population, 1,274	(635) Chenango; population, 1,273
COST OF GOVERNMENT	**$8,973.81**	**$8,191.09**	**$9,800.46**	**$9,034.82**
General	**8,860.64**	**8,191.09**	**8,349.21**	**8,331.49**
General government	866.65	1,164.02	1,571.65	1,052.25
Protection of persons and property	170.05	114.40	85.84	89.96
General	*170.05*	*114.40*	*85.84*	*89.96*
Special districts—fire				
Special districts—water				
Conservation of health	162.89	175.98	475.69	261.37
Sanitation and promotion of cleanliness (sewers)				
Highways	7,305.47	6,537.12	6,113.23	7,174.76
General	*7,305.47*	*6,537.12*	*6,113.23*	*7,174.76*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	63.95	135.57		211.05
Soldiers' relief				
Education	29.22	64.00	25.00	42.10
Cemeteries				
Public utilities—non-commercial				
All others	262.41		77.80	
Interest	**113.17**		**1,451.25**	**203.33**
On temporary loans	113.17		1,451.25	68.33
On bonds				135.00
Permanent improvements	**2,090.61**	**300.00**	**739.19**	**2,064.78**
Municipal indebtedness	**3,600.00**		**1,000.00**	**4,800.00**
Temporary loans	3,600.00			3,800.00
Bonds			1,000.00	1,000.00
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds		**99.08**		**6.10**
Trust and investm't transactions	**2,561.37**	**2,676.44**	**1,707.66**	**1,955.55**
Total payments	**$17,225.79**	**$11,266.61**	**$13,238.31**	**$17,861.25**
Balance at close of year	439.95	185.83	8,413.83	676.27
Grand total	**$17,665.74**	**$11,452.44**	**$21,652.14**	**$18,537.52**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(636) Dansville; population, 1,269	(637) De Ruyter; population, 1,267	(638) Westerlo; population, 1,263	(639) Marcy; population, 1,260
REVENUE	**$12,669.23**	**$13,981.79**	**$14,051.15**	**$12,556.92**
General	**12,669.23**	**13,981.79**	**14,051.15**	**12,556.92**
General property taxes	10,129.88	10,932.22	10,296.77	7,521.33
Town purposes	*5,429.88*	*7,171.63*	*5,246.77*	*3,721.33*
H ghway purposes	*4,700.00*	*3,760.59*	*5,050.00*	*3,300.00*
D strict purposes				*500.00*
Special property taxes		84.87	47.60	134.35
Bank taxes				
Mortgage taxes		*84.87*	*47.60*	*134.35*
Special assessments				
Interest			48.78	115.10
Licenses and permits	127.05	119.10	78.00	1,795.47
Fines and penalties			40.00	
Gifts and grants	2,100.00	2,813.00	3,540.00	2,231.19
Departmental earnings	312.30			
Cemeteries				
All others		32.60		759.48
NON-REVENUE	**$9,923.74**	**$3,643.92**	**$2,725.44**	**$2,728.58**
Municipal indebtedness	**8,000.00**	**790.00**		**900.00**
Temporary loans		790.00		900.00
Bonds—general	8,000.00			
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**32.68**	**521.03**	**73.22**	**324.00**
Trust and investment transactions	**1,891.06**	**2,332.89**	**2,652.22**	**1,503.58**
Total receipts	**$22,592.97**	**$17,625.71**	**$16,776.59**	**$15,284.50**
Balance on hand at beginning	538.87	272.01	3,377.08	3,575.26
Grand total	**$23,131.84**	**$17,897.72**	**$20,153.67**	**$18,859.76**

PAYMENTS	(636) Dansville; population, 1,269	(637) De Ruyter; population, 1,267	(638) Westerlo; population, 1,263	(639) Marcy; population, 1,260
COST OF GOVERNMENT	**$7,609.42**	**$7,938.02**	**$7,727.57**	**$8,386.10**
General	**7,483.76**	**6,729.76**	**7,558.20**	**8,117.81**
General government	1,046.45	854.75	1,493.73	1,335.25
Protection of persons and property	7.75	13.45	8.80	5.65
General	*7.75*	*13.45*	*8.80*	*5.65*
Special districts—fire				
Special districts—water				
Conservation of health	135.75	79.84	179.58	165.84
Sanitation and promotion of cleanliness (sewers)				
Highways	5,966.09	5,662.32	5,605.67	6,468.31
General	*5,966.09*	*5,662.32*	*5,605.67*	*6,030.81*
Special districts—lighting				*437.50*
Special districts—sprinkling				
Special districts—sidewalks				
Charities	98.12	3.75	228.42	19.50
Soldiers' relief		48.00		
Education	92.00	12.00	42.00	49.00
Cemeteries	12.50			
Public utilities—non-commercial				
All others	125.10	55.65		74.26
Interest	**125.66**	**1,208.26**	**169.37**	**268.29**
On temporary loans	125.66	27.00	69.37	
On bonds		1,181.26	100.00	268.29
Permanent improvements	**8,893.15**	**2,428.99**	**3,214.03**	**2,289.88**
Municipal indebtedness	**3,380.00**	**2,509.00**	**2,850.00**	**1,000.00**
Temporary loans	3,380.00	1,500.00	1,850.00	
Bonds		1,000.00	1,000.00	1,000.00
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**15.00**	**97.66**	**73.22**	**324.00**
Trust and investm't transactions	**1,688.60**	**2,259.96**	**2,651.92**	**1,504.76**
Total payments	**$21,586.17**	**$15,224.63**	**$16,516.74**	**$13,504.74**
Balance at close of year	1,545.67	2,673.09	3,636.93	5,355.02
Grand total	**$23,131.84**	**$17,897.72**	**$20,153.67**	**$18,859.76**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(640) Carrolton; population, 1,260	(641) Stafford; population, 1,259	(642) Victory; population, 1,258	(643) Tyrone; population, 1,257
REVENUE	**$6,086.10**	**$12,300.78**	**$10,546.99**	**$6,042.67**
General	**6,086.10**	**12,300.78**	**10,546.99**	**6,042.67**
General property taxes	4,812.92	9,500.55	5,771.16	4,116.76
Town purposes	*2,212.92*	*3,850.55*	*2,103.16*	*1,316.76*
Highway purposes	*2,600.00*	*5,650.00*	*3,665.00*	*2,800.00*
District purposes				
Special property taxes	111.08	289.22	155.48	62.41
Bank taxes				
Mortgage taxes	*111.08*	*289.22*	*155.48*	*62.41*
Special assessments				
Interest		121.76		
Licenses and permits	387.10	447.75	91.00	63.50
Fines and penalties		37.00	10.00	
Gifts and grants	775.00	1,825.00	4,517.16	1,800.00
Departmental earnings		79.50		
Cemeterics				
All others			2.19	
NON-REVENUE	**$1,742.50**	**$1,321.15**	**$2,119.53**	**$2,396.61**
Municipal indebtedness		**250.00**	**600.00**	
Temporary loans		250.00	600.00	
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**75.00**	**72.31**	**144.53**	**215.01**
Trust and investment transactions	**1,667.50**	**998.84**	**1,375.00**	**2,181.60**
Total receipts	**$7,828.60**	**$13,621.93**	**$12,666.52**	**$8,439.28**
Balance on hand at beginning	1,192.27	918.02	13.79	1,495.22
Grand total	**$9,020.87**	**$14,539.95**	**$12,680.31**	**$9,934.50**

PAYMENTS	(640) Carrolton; population, 1,260	(641) Stafford; population, 1,259	(642) Victory; population, 1,258	(643) Tyrone; population, 1,257
COST OF GOVERNMENT	**$6,156.43**	**$9,395.27**	**$7,070.61**	**$6,389.85**
General	**6,156.43**	**9,243.92**	**7,070.61**	**6,389.85**
General government	1,088.58	1,185.73	873.44	593.06
Protection of persons and property	19.75	42.30	94.95	9.75
General	*19.75*	*42.30*	*94.95*	*9.75*
Special districts—fire				
Special districts—water				
Conservation of health	10.50	216.50	164.35	153.70
Sanitation and promotion of cleanliness (sewers)				
Highways	4,217.15	7,465.53	5,822.87	5,493.09
General	*4,217.15*	*7,465.53*	*5,822.87*	*5,493.09*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	715.70	211.86	57.15	26.00
Soldiers' relief			5.00	
Education	43.03	42.00	11.60	21.00
Cemeteries				
Public utilities—non-commercial				
All others	61.72	80.00	41.25	88.25
Interest		**151.35**		
On temporary loans		151.35		
On bonds				
Permanent improvements		**1,514.34**	**4,018.81**	**164.33**
Municipal indebtedness		**1,220.00**		
Temporary loans		1,220.00		
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**81.94**	**72.31**	**144.53**	**223.01**
Trust and investm't transactions	**1,667.50**	**999.28**	**1,375.00**	**2,356.60**
Total payments	**$7,905.87**	**$13,201.20**	**$12,608.95**	**$9,133.79**
Balance at close of year	1,115.00	1,338.75	71.36	800.71
Grand total	**$9,020.87**	**$14,539.95**	**$12,680.31**	**$9,934.50**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(644) Niles; population, 1,254	(645) Jasper; population, 1,253	(646) Caneadea; population, 1,250	(647) Fenton; population, 1,240
REVENUE	**$12,167.94**	**$9,418.72**	**$13,691.12**	**$5,967.45**
General	**12,167.94**	**9,418.72**	**13,691.12**	**5,967.45**
General property taxes	6,913.84	6,333.21	10,889.43	4,618.30
Town purposes	*2,285.27*	*1,721.21*	*3,739.43*	*1,618.30*
Highway purposes	*4,628.57*	*4,612.00*	*7,150.00*	*3,000.00*
District purposes				
Special property taxes	65.56		664.11	
Bank taxes				
Mortgage taxes	*65.56*		*664.11*	
Special assessments				
Interest			147.08	50.19
Licenses and permits	82.80	111.00	56.00	119.00
Fines and penalties			24.25	5.00
Gifts and grants	5,105.74	2,800.00	1,650.00	1,120.00
Departmental earnings		63.14	250.25	
Cemeteries				
All others		111.37	10.00	54.96
NON-REVENUE	**$2,513.53**	**$2,585.94**	**$1,345.80**	**$1,564.45**
Municipal indebtedness		**165.30**		
Temporary loans		165.30		
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**840.55**	**15.00**		**250.00**
Trust and investment transactions	**1,677.98**	**2,405.64**	**1,345.80**	**1,314.45**
Total receipts	**$14,686.47**	**$12,004.66**	**$15,036.92**	**$7,531.90**
Balance on hand at beginning	300.97	647.04	4,607.51	2,244.85
Grand total	$14,987.44	$12,651.70	$19,644.43	$9,776.75

PAYMENTS	(644) Niles; population, 1,254	(645) Jasper; population, 1,253	(646) Caneadea; population, 1,250	(647) Fenton; population, 1,240
COST OF GOVERNMENT	**$7,923.27**	**$9,130.69**	**$9,632.65**	**$7,707.90**
General	**7,923.27**	**9,126.42**	**9,247.87**	**7,707.90**
General government	861.14	906.67	1,030.29	874.45
Protection of persons and property	16.20	112.20	5.75	138.65
General	*16.20*	*112.20*	*5.75*	*138.65*
Special districts—fire				
Special districts—water				
Conservation of health	164.40	215.05	170.91	219.18
Sanitation and promotion of cleanliness (sewers)				
Highways	6,334.74	7,674.40	7,715.98	6,426.95
General	*6,334.74*	*7,674.40*	*7,715.98*	*6,426.95*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	289.79	25.43	83.78	34.67
Soldiers' relief	225.00			6.00
Education	32.00	35.00	34.70	8.00
Cemeteries				
Public utilities—non-commercial				
All others		157.67	206.46	
Interest		**4.27**	**384.78**	
On temporary loans		4.27		
On bonds			384.78	
Permanent improvements	**4,150.28**		**315.88**	
Municipal indebtedness		**215.30**	**1,000.00**	
Temporary loans		215.30		
Bonds			1,000.00	
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**852.80**	**22.02**		**250.00**
Trust and investm't transactions	**1,677.78**	**2,342.98**	**1,362.14**	**1,310.44**
Total payments	**$14,604.13**	**$11,710.99**	**$12,310.67**	**$9,268.34**
Balance at close of year	383.31	940.71	7,333.76	508.41
Grand total	$14,987.44	$12,651.70	$19,644.43	$9,776.75

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(648) Petersburgh; population, 1,238	(649) Nelson; population, 1,230	(650) Danby; population, 1,230	(651) Conquest; population, 1,225
REVENUE	**$8,691.40**	**$17,264.20**	**$8,883.25**	**$7,490.73**
General	**8,691.40**	**17,264.20**	**8,883.25**	**7,490.73**
General property taxes	5,929.27	11,176.95	5,340.96	4,640.53
Town purposes	*3,374.27*	*7,975.11*	*2,240.96*	*1,835.76*
Highway purposes	*2,255.00*	*3,201.84*	*3,100.00*	*2,804.77*
District purposes	*300.00*			
Special property taxes	17.00		116.66	65.77
Bank taxes				
Mortgage taxes	*17.00*		*116.66*	*65.77*
Special assessments				
Interest				
Licenses and permits	1,794.04	173.00	1,544.55	63.90
Fines and penalties			25.00	
Gifts and grants	945.00	5,914.65	1,800.00	2,320.53
Departmental earnings			24.95	400.00
Cemeteries				
All others	6.09	.20	31.13	
NON-REVENUE	**$3,592.67**	**$5,172.84**	**$3,265.95**	**$2,828.56**
Municipal indebtedness	**1,817.00**	**2,800.00**	**300.00**	**1,000.00**
Temporary loans	1,817.00	2,800.00	300.00	1,000.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refnuds	**28.63**	**30.00**	**305.00**	**290.28**
Trust and investment transactions	**1,747.04**	**2,342.84**	**2,660.95**	**1,538.28**
Total receipts	**$12,284.07**	**$22,437.64**	**$12,149.20**	**$10,319.29**
Balance on hand at beginning	1,074.18	306.71	1,281.15	876.04
Grand total	**$13,358.25**	**$22,744.35**	**$13,430.35**	**$11,195.33**

PAYMENTS	(648) Petersburgh; population, 1,238	(649) Nelson; population, 1,230	(650) Danby; population, 1,230	(651) Conquest; population, 1,225
COST OF GOVERNMENT	**$5,690.89**	**$9,987.71**	**$7,656.26**	**$6,712.98**
General	**5,588.91**	**8,652.24**	**7,656.26**	**6,712.98**
General government	709.77	1,050.49	1,282.76	613.66
Protection of persons and property	62.75		40.75	58.30
General	*62.75*		*40.75*	*58.30*
Special districts—fire				
Special districts—water				
Conservation of health	185.75	130.60	269.71	126.25
Sanitation and promotion of cleanliness (sewers)				
Highways	3,708.95	7,090.05	5,915.89	5,612.42
General	*3,708.95*	*7,090.05*	*5,915.89*	*5,612.42*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	879.32	21.96	102.45	210.85
Soldiers' relief				
Education	40.00	23.00	32.40	
Cemeteries				91.50
Public utilities—non-commercial				
All others	2.37	336.14	12.30	
Interest	**101.98**	**1,335.47**		
On temporary loans	38.48	75.47		
On bonds	63.50	1,260.00		
Permanent improvements	**334.59**	**8,839.69**	**875.90**	**2,065.80**
Municipal indebtedness	**2,691.00**	**1,000.00**		
Temporary loans	1,691.00			
Bonds	1,000.00	1,000.00		
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**28.63**	**30.00**	**307.33**	**290.28**
Trust and investm't transactions	**1,674.44**	**2,350.38**	**2,623.65**	**1,527.96**
Total payments	**$10,419.55**	**$22,207.78**	**$11,463.14**	**$10,597.02**
Balance at close of year	2,938.70	536.57	1,967.21	598.31
Grand total	**$13,358.25**	**$22,744.35**	**$13,430.35**	**$11,195.33**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(652) Harpersfield; population, 1,223	(656) Spencer; population, 1,205	(658) West Bloomfield; population, 1,203	(659) Norwich; population, 1,201
REVENUE	**$6,535.83**	**$9,553.51**	**$11,992.38**	**$10,162.56**
General	**6,535.83**	**9,553.51**	**11,992.38**	**10,162.56**
General property taxes	4,776.87	7,404.68	10,185.00	7,419.76
Town purposes	*1,976.87*	*3,616.29*	*5,085.00*	*3,444.34*
Highway purposes	*2,800.00*	*3,788.39*	*5,100.00*	*3,975.42*
District purposes				
Special property taxes	35.85	309.28	64.71	
Bank taxes		*143.59*		
Mortgage taxes	*35.85*	*165.69*	*64.71*	
Special assessments				
Interest			105.25	
Licenses and permits	74.15	95.00	117.50	267.80
Fines and penalties				110.00
Gifts and grants	1,600.00	1,744.55	1,250.00	1,875.00
Departmental earnings			267.00	490.00
Cemeteries				
All others	48.96		2.92	
NON-REVENUE	**$2,728.55**	**$3,779.45**	**$1,438.80**	**$2,274.42**
Municipal indebtedness				
Temporary loans				
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**72.33**	**250.00**	**300.00**	
Trust and investment transactions	**2,656.22**	**3,529.45**	**1,138.80**	**2,274.42**
Total receipts	**$9,264.38**	**$13,332.96**	**$13,431.18**	**$12,436.98**
Balance on hand at beginning	1,145.65	1,836.84	1,622.76	4,098.81
Grand total	**$10,410.03**	**$15,169.80**	**$15,053.94**	**$16,535.79**

PAYMENTS	(652) Harpersfield; population, 1,223	(656) Spencer; population, 1,205	(658) West Bloomfield; population, 1,203	(659) Norwich; population, 1,201
COST OF GOVERNMENT	**$6,501.46**	**$9,019.65**	**$4,848.31**	**$9,555.25**
General	**6,501.46**	**9,019.65**	**4,848,31**	**9,555.25**
General government	910.20	1,699.32	805.85	1,557.90
Protection of persons and property	59.90	120.00	20.75	159.32
General	*59.90*	*120.00*	*20.75*	*159.32*
Special districts—fire				
Special districts—water				
Conservation of health	139.75	324.44	108.66	123.80
Sanitation and promotion of cleanliness (sewers)				
Highways	5,148.11	6,434.89	3,885.05	7,264.23
General	*5,148.11*	*6,434.89*	*3,885.05*	*7,264.23*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	80.74	363.80		434.00
Soldiers' relief		5.00		
Education	94.00	72.20	3.00	16.00
Cemeteries				
Public utilities—non-commercial				
All others	68.76		25.00	
Interest			60.67	
On temporary loans			60.67	
On bonds				
Permanent improvements	**657.90**	**250.00**	**3,355.32**	**11.50**
Municipal indebtedness			2,000.00	
Temporary loans			2,000.00	
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**85.33**	**250.00**	**308.72**	
Trust and investm't transactions	2,577.37	3,468.27	1,138.80	2,274.42
Total payments	**$9,822.06**	**$12,987.92**	**$11,711.82**	**$11,841.17**
Balance at close of year	587.97	2,181.88	3,342.12	4,694.62
Grand total	**$10,410.03**	**$15,169.80**	**$15,053.94**	**$16,535.79**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(660) Virgil; population, 1,201	(661) Wales; population, 1,197	(662) Gerry; population, 1,194	(663) Essex; population, 1,193
REVENUE	**$7,801.62**	**$7,129.62**	**$7,091.08**	**$5,784.12**
General	**7,801.62**	**7,129.62**	**7,091.08**	**5,784.12**
General property taxes	5,853.19	5,413.10	5,473.87	4,883.24
Town purposes	*1,154.17*	*1,913.10*	*2,423.87*	*1,633.24*
Highway purposes	*4,699.02*	*3,500.00*	*3,050.00*	*2,950.00*
District purposes				*300.00*
Special property taxes	35.43	51.52	92.52	
Bank taxes				
Mortgage taxes	*35.43*	*51.52*	*92.52*	
Special assessments				
Interest				
Licenses and permits	108.00		123.30	64.53
Fines and penalties	5.00	15.00		36.35
Gifts and grants	1,800.00	1,475.00	1,295.00	800.00
Departmental earnings		175.00		
Cemeteries				
All others			106.39	
NON-REVENUE	**$3,363.84**	**$3,813.03**	**$1,975.84**	**$2,313.75**
Municipal indebtedness	**125.00**	**2,118.19**	**497.00**	**174.96**
Temporary loans	125.00	2,118.19	497.00	174.96
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**202.28**	**566.82**	**72.20**	**402.97**
Trust and investment transactions	**3,036.56**	**1,128.02**	**1,406.64**	**1,736.72**
Total receipts	**$11,165.46**	**$10,942.65**	**$9,066.92**	**$8,097.87**
Balance on hand at beginning	400.62	51.36	328.36	585 78
Grand total	**$11,566.08**	**$10,994.01**	**$9,395.28**	**$8,683.65**

PAYMENTS	(660) Virgil; population, 1,201	(661) Wales; population, 1,197	(662) Gerry; population, 1,194	(663) Essex; population, 1,193
COST OF GOVERNMENT	**$8,074.57**	**$6,419.87**	**$6,982.86**	**$6,254.51**
General	**8,026.48**	**6,409.86**	**6,969.36**	**6,254.51**
General government	818.11	838.52	801.62	979.92
Protection of persons and property	27.30		45.00	10.10
General	*27.30*		*45.00*	*10.10*
Special districts—fire				
Special districts—water				
Conservation of health	176.99	167.61	143.11	186.40
Sanitation and promotion of cleanliness (sewers)				
Highways	6,897.28	5,211.61	5,540.99	4,844.77
General	*6,897.28*	*5,211.61*	*5,540.99*	*4,421.71*
Special districts—lighting				*423.06*
Special districts—sprinkling				
Special districts—sidewalks				
Charities	50.00		258.75	129.40
Soldiers' relief			10.00	
Education	41.05	117.00	15.50	103.92
Cemeteries	10.75			
Public utilities—non-commercial				
All others	5.00	75.06	154.39	
Interest	48.09	10.07	13.50	
On temporary loans	48.09	10.07	13.50	
On bonds				
Permanent improvements		**932.30**	**111.35**	
Municipal indebtedness		1,000.00	600.00	
Temporary loans		1,000.00	600.00	
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**145.33**	**566.82**	**72.20**	**353.09**
Trust and investm't transactions	**3,036.56**	**1,128.02**	**1,406.64**	**1,619.77**
Total payments	**$11,256.46**	**$10,947.91**	**$9,173.05**	**$8,227.28**
Balance at close of year	309.62	947.00	222.23	456.37
Grand total	**$11,566.08**	**$10,994.01**	**$9,395.28**	**$8,683.65**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(666) Hurley; population, 1,189	(667) Hamptonburgh; population, 1,184	(670) Jefferson; population, 1,181	(671) Watertown; population, 1,179
REVENUE	**$5,519.43**	**$9,182.17**	**$6,713.64**	**$13,513.76**
General	**5,519.43**	**9,182.17**	**6,713.64**	**13,513.76**
General property taxes	3,994.73	6,797.20	5,085.57	7,830.67
Town purposes	*2,344.73*	*2,242.40*	*1,589.08*	*1,776.50*
Highway purposes	*1,650.00*	*4,554.80*	*3,300.00*	*6,054.17*
District purposes			*196.49*	
Special property taxes		142.56	21.19	67.07
Bank taxes				
Mortgage taxes		*142.56*	*21.19*	*67.07*
Special assessments				
Interest				
Licenses and permits	803.00	407.05	73.00	57.00
Fines and penalties		10.00		10.00
Gifts and grants	650.00	1,525.00	1,440.00	4,937.01
Departmental earnings	71.70	300.36	93.44	
Cemeteries				
All others				612.01
NON-REVENUE	**$1,244.28**	**$1,294.99**	**$2,723.20**	**$3,788.45**
Municipal indebtedness				
Temporary loans				
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds		**515.00**	**342.20**	**1,200.00**
Trust and investment transactions	**1,244.28**	**779.99**	**2,381.00**	**1,588.45**
Total receipts	**$6,763.71**	**$10,477.16**	**$9,436.84**	**$17,302.21**
Balance on hand at beginning	459.84	3,041.36	866.76	1,504.66
Grand total	**$7,223.55**	**$13,518.52**	**$10,303.60**	**$17,806.87**

PAYMENTS	(666) Hurley; population, 1,189	(667) Hamptonburgh; population, 1,184	(670) Jefferson; population, 1,181	(671) Watertown; population, 1,179
COST OF GOVERNMENT	**$4,299.39**	**$8,009.45**	**$5,923.40**	**$6,676 28**
General	**4,276.89**	**8,009.45**	**5,798.39**	**6,646.28**
General government	1,135.51	1,131.43	555.40	733.81
Protection of persons and property	51.60	46.05	196.49	10.70
General	*51.60*	*46.05*		*10.70*
Special districts—fire			*196.49*	
Special districts—water				
Conservation of health	180.50	237.85	174.91	156.09
Sanitation and promotion of cleanliness (sewers)				
Highways	2,497.56	5,946.99	4,450.69	4,851.42
General	*2,497.56*	*5,956.99*	*4,450.69*	*4,851.42*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	238.25	344.55	155.98	579.94
Soldiers' relief				
Education	59.32	164.00	29.80	33.60
Cemeteries		5.00		
Public utilities—non-commercial				
All others	114.15	133.58	235.12	280.72
Interest	**22.50**		**125.01**	**30.00**
On temporary loans			20.00	30.00
On bonds	22.50		105.01	
Permanent improvements	**327.99**	**2,259.00**		**7,143.59**
Municipal indebtedness	**500.00**		**609.00**	**611.67**
Temporary loans			400.00	611.67
Bonds	500.00		200.00	
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds		515.00	**333.20**	
Trust and investm't transactions	1,244.28	779.99	2,388.44	1,588.45
Total payments	**$6,371.66**	**$1,563.44**	**$9,245.04**	**$16,019.99**
Balance at close of year	851.89	1,955.08	1,058.56	1,786.88
Grand total	**$7,223.55**	**$13,518.52**	**$10,303.60**	**$17,806.87**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(672) Independence; population, 1,177	(673) Somers; population, 1,173	(677) Oppenheim; population, 1,161	(678) Shelter Island; population, 1,155
REVENUE	**$6,904.65**	**$12,005.52**	**$15,719.56**	**$10,289.57**
General	**6,904.65**	**12,005.52**	**15,719.56**	**10,289.57**
General property taxes	4,364.49	8,434.46	11,368.61	7,427.52
Town purposes	*1,299.49*	*5,245.18*	*6,718.61*	*3,492.02*
Highway purposes	*3,065.00*	*2,975.00*	*4,650.00*	*3,650.00*
District purposes		*214.28*		*285.50*
Special property taxes	254.71	170.04		
Bank taxes	*237.20*			
Mortgage taxes	*17.51*	*170.04*		
Special assessments	180.00			
Interest		366.45		
Licenses and permits	101.00	1,769.25		315.31
Fines and penalties		11.00		
Gifts and grants	1,950.00	1,250.00	4,000.00	1,750.00
Departmental earnings	54.45	.42	204.10	796.74
Cemeteries				
All others		3.90	146.85	
NON-REVENUE	**$2,313.55**	**$14,902.55**	**$4,825.21**	**$9,315.59**
Municipal indebtedness	**1,100.00**	**6,232.32**	**2,650.00**	
Temporary loans	1,100.00	6,232.32	2,650.00	
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds				**75.00**
Trust and investment transactions	**1,213.55**	**8,670.23**	**2,175.21**	**9,240.59**
Total receipts	**$9,218.20**	**$26,908.07**	**$20,544.77**	**$19,605.16**
Balance on hand at beginning	1,118.78	4,220.37	167.76	3,071.61
Grand total	**$10,336.98**	**$31,128.44**	**$20,712.53**	**$22,676.77**

PAYMENTS	(672) Independence; population, 1,177	(673) Somers; population, 1,173	(677) Oppenheim; population, 1,161	(678) Shelter Island; population, 1,155
COST OF GOVERNMENT	**$6,689.09**	**$8,576.21**	**$10,656.16**	**$10,116.47**
General	**6,689.09**	**8,458.88**	**10,596.12**	**10,116.47**
General government	1,142.74	3,587.84	1,260.04	2,552.00
Protection of persons and property	235.30	138.07	88.09	443.69
General	*55.30*	*85.75*	*88.09*	*158.50*
Special districts—fire	*80.00*	*52.32*		*285.19*
Special districts—water	*100.00*			
Conservation of health	155.95	620.42	334.43	144.70
Sanitation and promotion of cleanliness (sewers)				
Highways	4,883.05	3,906.40	7,352.60	6,547.60
General	*4,859.05*	*3,726.40*	*7,352.60*	*6,547.60*
Special districts—lighting	*24.00*	*180.00*		
Special districts—sprinkling				
Special districts—sidewalks				
Charities	8.00	163.15	1,485.76	66.99
Soldiers' relief	35.00			
Education			72.80	
Cemeteries			2.40	
Public utilities—non-commercial				
All others	229.05	43.00		361.49
Interest		**117.33**	**60.04**	
On temporary loans		117.33	60.04	
On bonds				
Permanent improvements	**768.01**	**1,390.30**	**4,847.55**	
Municipal indebtedness	**92.34**	**5,970.45**	**2,650.00**	
Temporary loans	92.34	5,970.45	2,650.00	
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds			**1.05**	**75.00**
Trust and investm't transactions	**1,216.12**	**9,456.87**	**2,175.21**	**9,240.59**
Total payments	**$8,765.56**	**$25,393.83**	**$20,329.97**	**$19,432.06**
Balance at close of year	1,571.42	5,734.61	382.56	3,244.71
Grand total	**$10,336.98**	**$31,128.44**	**$20,712.53**	**$22,676.77**

RECEIPTS	(679) Western; population, 1,150	(680) Union Vale; population, 1,149	(681) Villenova; population, 1,148	(682) Burlington; population, 1,145
REVENUE	**$10,922.97**	**$5,960.85**	**$6,733.54**	**$5,915.33**
General	**10,922.97**	**5,960.85**	**6,733.54**	**5,915.33**
General property taxes	5,752.20	5,113.85	4,915.10	3,827.96
Town purposes	*1,952.20*	*2,488.85*	*1,753.10*	*1,350.14*
Highway purposes	*3,800.00*	*2,625.00*	*3,162.00*	*2,477.82*
District purposes				
Special property taxes	11.89		129.14	41.78
Bank taxes				
Mortgage taxes	*11.89*		*129.14*	*41.78*
Special assessments				
Interest	51.01			6.31
Licenses and permits	1,592.22	347.00	98.00	153.00
Fines and penalties	10.00		15.00	
Gifts and grants	3,505.65	200.00	1,489.60	1,650.11
Departmental earnings			71.70	171.17
Cemeteries				
All others		300.00	15.00	65.00
NON-REVENUE	**$4,550.43**	**$1,915.54**	**$6,955.58**	**$3,320.34**
Municipal indebtedness	**350.00**	**900.00**	**5,000.00**	**1,225.00**
Temporary loans	350.00	900.00		1,225.00
Bonds—general			5,000.00	
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**699.25**	**100.00**	**142.11**	**135.58**
Trust and investment transactions	**3,501.18**	**915.54**	**1,813.47**	**1,959.76**
Total receipts	**$15,473.40**	**$7,876.39**	**$13,689.12**	**$9,235.67**
Balance on hand at beginning	1,238.34	2,504.29	277.24	202.15
Grand total	**$16,711.74**	**$10,380.68**	**$13,966.36**	**$9,437.82**

PAYMENTS	(679) Western; population, 1,150	(680) Union Vale; population, 1,149	(681) Villenova; population, 1,148	(682) Burlington; population, 1,145
COST OF GOVERNMENT	**$10,744.86**	**$7,366.40**	**$5,902.10**	**$6,139.35**
General	**10,744.86**	**7,332.40**	**5,902.10**	**6,139.35**
General government	1,328.30	644.46	878.19	649.34
Protection of persons and property	12.10	392.00	21.10	30.25
General	*12.10*	*392.00*	*21.10*	*30.25*
Special districts—fire				
Special districts—water				
Conservation of health	162.57	161.55	199.18	100.00
Sanitation and promotion of cleanliness (sewers)				
Highways	9,036.13	6,000.55	4,588.13	5,201.21
General	*9,036.13*	*6,000.55*	*4,588.13*	*5,201.21*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	50.00	88.00	116.00	8.00
Soldiers' relief				
Education	24.00	45.84	49.50	8.00
Cemeteries				5.00
Public utilities—non-commercial				
All others	131.76		50.00	137.55
Interest		**34.00**		
On temporary loans				
On bonds		34.00		
Permanent improvements		**1,266.17**	**5,636.60**	**572.68**
Municipal indebtedness		**650.00**		
Temporary loans				
Bonds		650.00		
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**699.25**	**100.00**	**124.61**	**138.08**
Trust and investm't transactions	**3,533.00**	**915.54**	**1,805.79**	**1,976.80**
Total payments	**$14,977.11**	**$10,298.11**	**$13,469.10**	**$8,826.91**
Balance at close of year	1,734.63	82.57	497.26	610.91
Grand total	**$16,711.74**	**$10,380.68**	**$13,966.36**	**$9,437.82**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(683) Bristol; population, 1,143	(684) Conewango; population, 1,142	(685) Greenwood; population, 1,142	(686) Cochecton; population, 1,141
REVENUE	**$8,213.71**	**$9,693.95**	**$12,017.59**	**$9,729.80**
General	**8,213.71**	**9,693.95**	**12,017.59**	**9,729.80**
General property taxes	6,268.09	7,870.64	6,252.89	6,744.72
Town purposes	*2,763.09*	*3,970.64*	*1,585.89*	*2,294.72*
Highway purposes	*3,500.00*	*3,900.00*	*4,667.00*	*4,350.00*
District purposes				*100.00*
Special property taxes		315.76		117.03
Bank taxes		*206.61*		
Mortgage taxes		*109.15*		*117.03*
Special assessments				
Interest	153.00			
Licenses and permits	101.50	62.55	113.55	550.45
Fines and penalties	10.00	5.00		15.00
Gifts and grants	1,600.00	1,440.00	5,525.00	1,950.00
Departmental earnings	81.12		111.05	13.24
Cemeteries				
All others			15.10	339.36
NON-REVENUE	**$3,266.23**	**$3,515.90**	**$3,295.96**	**$1,369.33**
Municipal indebtedness	**1,400.00**	**500.00**	**225.00**	
Temporary loans	1,400.00	500.00	225.00	
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds		**1,050.00**	**1,030.00**	**2.13**
Trust and investment transactions	**1,866.23**	**1,965.90**	**2,040.96**	**1,367.20**
Total receipts	**$11,479.94**	**$13,209.85**	**$15,313.55**	**$11,099.13**
Balance on hand at beginning	1,799.72	3,135.49	1,064.81	1,675.42
Grand total	**$13,279.66**	**$16,345.34**	**$16,378.36**	**$12,774.55**

PAYMENTS	(683) Bristol; population, 1,143	(684) Conewango; population, 1,142	(685) Greenwood; population, 1,142	(686) Cochecton; population, 1,141
COST OF GOVERNMENT	**$8,810.71**	**$8,034.50**	**$6,506.23**	**$8,985.95**
General	**8,795.71**	**7,968.57**	**6,506.23**	**8,985.95**
General government	791.69	991.54	839.15	936.91
Protection of persons and property	47.60		44.65	205.40
General	*47.60*		*44.65*	*105.40*
Special districts—fire				*100.00*
Special districts—water				
Conservation of health	242.00	131.35	166.95	343.39
Sanitation and promotion of cleanliness (sewers)				
Highways	7,461.12	6,308.01	5,273.47	7,293.60
General	*7,461.12*	*6,308.01*	*5,273.47*	*7,293.60*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities		423.75	59.50	29.70
Soldiers' relief				
Education	238.30	24.00	50.00	10.15
Cemeteries				
Public utilities—non-commercial				
All others	15.00	89.92	72.51	166.80
Interest	**15.00**	**65.93**		
On temporary loans	15.00	22.50		
On bonds		43.43		
Permanent improvements		**1,018.19**	**6,132.59**	
Municipal indebtedness	**1,000.00**	**1,500.00**	**75.00**	
Temporary loans	1,000.00	1,500.00		
Bonds				
Other indebtedness			75.00	
To Co. Treasurer to reduce taxes				
Transfers and refunds	**3.55**	**1,050.00**	**905.00**	
Trust and investm't transactions	**1,674.48**	**1,994.60**	**2,477.22**	**1,361.60**
Total payments	**$11,488.74**	**$13,597.29**	**$16,096.04**	**$10,347.55**
Balance at close of year	1,790.92	2,748.05	282.32	2,427.00
Grand total	**$13,279.66**	**$16,345.34**	**$16,378.36**	**$12,774.55**

Summary of Financial Transactions — Towns Graded According to Population of 1915—*Continued*

RECEIPTS	(687) Smyrna; population, 1,139	(688) Keene; population, 1,138	(689) Poestenkill; population 1,134	(690) Middlesex; population 1,133
REVENUE	**$6,777.03**	**$18,307.31**	**$8,016.86**	**$7,154.45**
General	**6,777.03**	**18,307.31**	**8,016.86**	**7,154.45**
General property taxes	4,912.80	11,919.47	4,421.04	5,340.86
Town purposes	*2,213.30*	*5,683.47*	*2,245.18*	*2,140.86*
Highway purposes	*2,699.50*	*5,900.00*	*2,175.86*	*3,200.00*
District purposes	.....	*336.00*	.....	.....
Special property taxes	.....	23.84	58.00	.....
Bank taxes	.....	.....	.....	.....
Mortgage taxes	.....	*23.84*	*58.00*	.....
Special assessments	.....	.....	.....	.....
Interest	.....	.....	14.27	23.46
Licenses and permits	168.00	389.00	2,147.19	171.00
Fines and penalties	.....	.....	.....	.....
Gifts and grants	1,507.05	5,975.00	1,375.86	1,500.00
Departmental earnings	189.18	.....	.50	85.70
Cemeteries	.....	.....	.....	.....
All others	.....	.....	.....	33.44
NON-REVENUE	**$2,561.96**	**$3,265.65**	**$1,607.01**	**$1,304.57**
Municipal indebtedness	**250.00**	**900.00**	.....	.....
Temporary loans	250.00	900.00	.....	.....
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	.....	**347.59**	**488.07**	**9.21**
Trust and investment transactions	**2,311.96**	**2,018.06**	**1,118.94**	**1,295.36**
Total receipts	**$9,338.99**	**$21,572.96**	**$9,623.87**	**$8,459.03**
Balance on hand at beginning	514.53	207.86	394.02	341.70
Grand total	**$9,853.52**	**$21,780.82**	**$10,017.89**	**$8,800.73**

PAYMENTS	(687) Smyrna; population, 1,139	(688) Keene; population, 1,138	(689) Poestenkill; population, 1,134	(690) Middlesex; population, 1,133
COST OF GOVERNMENT	**$5,726.47**	**$12,392.69**	**$4,062.25**	**$5,909.80**
General	**5,726.47**	**12,307.47**	**4,054.25**	**5,909.30**
General government	937.13	1,782.60	1,130.30	929.76
Protection of persons and property	.....	420.50	32.94	62.00
General	.....	*184.50*	*32.94*	*62.00*
Special districts—fire	.....	*336.00*	.....	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	162.82	210.75	137.30	153.32
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	4,585.72	9,185.52	2,507.34	4,299.98
General	*4,585.72*	*8,975.52*	*2,507.34*	*4,299.98*
Special districts—lighting	.....	*210.00*	.....	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	5.50	482.35	170.17	154.48
Soldiers' relief	.....	.....	.....	40.00
Education	35.30	200.50	76.20	34.00
Cemeteries	.....	25.25	.....	60.12
Public utilities—non-commercial	.....	.....	.....	.....
All others	.....	.....	.....	167.14
Interest	.....	85.22	8.00	.....
On temporary loans	.....	85.22	8.00	.....
On bonds	.....	.....	.....	.....
Permanent improvements	626.00	4,193.70	2,971.35	946.58
Municipal indebtedness	.....	2,353.63	400.00	.....
Temporary loans	.....	2,353.63	400.00	.....
Bonds	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	.....	264.74	438.07	9.21
Trust and investm't transactions	2,311.96	2,049.72	1,118.94	1,295.36
Total payments	**$8,664.43**	**$21,254.48**	**$8,290.61**	**$8,151.95**
Balance at close of year	1,189.09	426.34	1,027.28	648.78
Grand total	**$9,853.52**	**$21,780.82**	**$10,017.89**	**$8,800.73**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(691) Schuyler; population, 1,130	(692) Westville; population, 1,128	(693) Freedom; population, 1,124	(694) Perrysburgh; population, 1,123
REVENUE	**$12,059.64**	**$5,254.08**	**$9,051.88**	**$5,732.23**
General	**12,059.64**	**5,254.08**	**9,051.88**	**5,732.23**
General property taxes	10,330.85	3,913.52	6,898.60	4,349.96
Town purposes	*5,367.84*	*2,259.40*	*1,137.60*	*1,999.96*
Highway purposes	*4,963.01*	*1,654.12*	*5,761.00*	*2,350.00*
District purposes				
Special property taxes	92.96		95.09	78.97
Bank taxes				
Mortgage taxes	*92.96*		*95.09*	*78.97*
Special assessments				
Interest				
Licenses and permits	85.50	102.15	45.00	45.80
Fines and penalties	30.00			5.00
Gifts and grants	1,400.00	1,224.00	1,950.00	1,020.00
Departmental earnings				172.50
Cemeteries				
All others	120.33	14.41	63.19	60.00
NON-REVENUE	**$2,000.06**	**$2,365.00**	**$15,556.92**	**$1,346.69**
Municipal indebtedness	**371.40**	**690.00**	**13,777.18**	
Temporary loans	371.40	690.00	10,099.00	
Bonds—general			3,678.16	
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**88.58**		**13.42**	**27.16**
Trust and investment transactions	**1,540.08**	**1,675.00**	**1,766.32**	**1,319.53**
Total receipts	**$14,059.70**	**$7,619.08**	**$24,608.80**	**$7,078.92**
Balance on hand at beginning	431.86	51.66	702.82	963.76
Grand total	**$14,491.56**	**$7,670.74**	**$25,311.60**	**$8,042.68**

PAYMENTS	(691) Schuyler; population, 1,130	(692) Westville; population, 1,128	(693) Freedom; population, 1,124	(694) Perrysburgh; population 1,123
COST OF GOVERNMENT	**$9,624.83**	**$4,340.61**	**$16,978.12**	**$4,919.46**
General	**8,586.27**	**4,321.29**	**16,978.12**	**4,919.46**
General government	924.71	494.72	778.15	561.70
Protection of persons and property	26.45	167.00	1.80	3.00
General	*26.45*	*167.00*	*1.80*	*3.00*
Special districts—fire				
Special districts—water				
Conservation of health	140.75	177.71	113.00	153.86
Sanitation and promotion of cleanliness (sewers)				
Highways	6,807.93	3,436.46	15,762.00	3,906.50
General	*6,807.93*	*3,436.46*	*15,762.00*	*3,906.50*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	644.03	3.00	140.65	132.50
Soldiers' relief				
Education	42.40	33.80	3.50	4.00
Cemeteries		8.60		
Public utilities—non-commercial				
All others			179.02	157.90
Interest	**1,048.56**	**19.32**		
On temporary loans		19.32		
On bonds	1,048.56			
Permanent improvements		**618.03**	**5,997.63**	**36.00**
Municipal indebtedness	**1,959.81**	**700.00**		
Temporary loans		700.00		
Bonds	1,959.81			
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**88.58**		**19.87**	**9.16**
Trust and investm't transactions	**1,540.08**	**1,675.00**	**1,766.43**	**1,487.32**
Total payments	**$13,223.30**	**$7,333.64**	**$24,762.05**	**$6,451.94**
Balance at close of year	1,268.26	337.10	549.55	1,590.74
Grand total	**$14,491.56**	**$7,670.74**	**$25,311.60**	**$8,042.68**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(695) Northumberland; population, 1,120	(696) Van Etten; population, 1,116	(697) Lebanon; population, 1,116	(699) Turin; population, 1,108
REVENUE	**$8,510.86**	**$9,693.75**	**$8,991.63**	**$8,554.53**
General	**8,510.86**	**9,693.75**	**8,991.63**	**8,554.53**
General property taxes	6,264.34	7,928.14	6,372.36	6,391.07
Town purposes	*2,906.59*	*3,078.14*	*2,640.36*	*968.34*
Highway purposes	*3,357.75*	*4,850.00*	*3,732.00*	*5,422.73*
District purposes				
Special property taxes	45.67	34.21	99.65	
Bank taxes				
Mortgage taxes	*45.67*	*34.21*	*99.65*	
Special assessments				
Interest				59.85
Licenses and permits	878.30		122.02	221.10
Fines and penalties	5.00			
Gifts and grants	1,260.00		2,383.53	1,525.00
Departmental earnings	55.55	1,620.00	14.07	357.51
Cemeteries		111.40		
All others	2.00			
NON-REVENUE	**$1,824.65**	**$2,212.44**	**$2,056.68**	**$2,219.08**
Municipal indebtedness	**200.00**			
Temporary loans	200.00			
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**87.73**		**25.29**	
Trust and investment transactions	**1,536.92**	**2,212.44**	**2,031.39**	**2,219.08**
Total receipts	**$10,335.51**	**$11,906.19**	**$11,048.31**	**$10,773.61**
Balance on hand at beginning	306.11	1,692.45	938.48	2,134.67
Grand total	**$10,641.62**	**$13,598.64**	**$11,986.79**	**$12,908.28**

PAYMENTS	(695) Northumberland; population, 1,120	(696) Van Etten; population, 1,116	(697) Lebanon; population, 1,116	(699) Turin; population, 1,108
COST OF GOVERNMENT	**$6,906.90**	**$8,313.12**	**$7,275.52**	**$5,894.26**
General	**6,906.90**	**8,313.12**	**7,275.52**	**5,894.26**
General government	1,138.41	1,343.33	1,280.31	936.09
Protection of persons and property	43.76	16.45	20.60	2.00
General	*43.76*	*16.45*	*20.60*	*2.00*
Special districts—fire				
Special districts—water				
Conservation of health	164.50	137.78	154.38	120.79
Sanitation and promotion of cleanliness (sewers)				
Highways	4,570.34	6,168.94	5,468.13	4,428.45
General	*4,570.34*	*6,168.94*	*5,468.13*	*4,428.45*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	790.87	496.42	22.46	275.00
Soldiers' relief	100.00			
Education	74.02	31.30	54.09	28.05
Cemeteries				2.00
Public utilities—non-commercial				
All others	25.00	118.90	275.55	101.88
Interest				
On temporary loans				
On bonds				
Permanent improvements		**1,243.57**	**1,814.75**	**1,494.38**
Municipal indebtedness	**627.60**	**385.11**		
Temporary loans	627.60			
Bonds				
Other indebtedness		385.11		
To Co. Treasurer to reduce taxes				
Transfers and refunds	**57.03**		**9.30**	
Trust and investm't transactions	**1,536.92**	**2,231.42**	**2,012.33**	**2,219.08**
Total payments	**$9,128.45**	**$12,173.22**	**$11,111.90**	**$9,607.72**
Balance at close of year	1,513.17	1,425.42	874.89	3,300.56
Grand total	**$10,641.62**	**$13,598.64**	**$11,986.79**	**$12,908.28**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(700) Campbell; population, 1,106	(701) Knox; population, 1,101	(702) Hinsdale; population, 1,090	(703) Columbia; population, 1,090
REVENUE	**$15,025.08**	**$7,297.83**	**$23,568.73**	**$5,364.02**
General	**15,025.08**	**7,297.83**	**23,568.73**	**5,364.02**
General property taxes	6,015.13	5,797.06	19,962.72	3,787.61
Town purposes	*2,415.13*	*3,847.06*	*16,439.38*	*1,747.61*
Highway purposes	*3,600.00*	*1,950.00*	*3,150.00*	*2,040.00*
District purposes			*372.84*	
Special property taxes		125.77	138.31	41.67
Bank taxes				
Mortgage taxes		*125.77*	*138.31*	*41.67*
Special assessments				
Interest		29.10		10.50
Licenses and permits	3,818.37	45.90	92.70	163.70
Fines and penalties				
Gifts and grants	5,186.00	1,300.00	1,825.00	1,360.00
Departmental earnings	5.58		1,550.00	
Cemeteries				
All others				.54
NON-REVENUE	**$1,689.86**	**$1,757.84**	**$2,892.92**	**$1,510.25**
Municipal indebtedness			**500.00**	
Temporary loans			500.00	
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds			**900.00**	
Trust and investment transactions	**1,689.86**	**1,757.84**	**1,492.92**	**1,510.25**
Total receipts	**$16,714.94**	**$9,055.67**	**$26,461.65**	**$6,874.27**
Balance on hand at beginning	987.81	747.76	772.19	3,046.55
Grand total	**$17,702.75**	**$9,803.43**	**$27,233.84**	**$9,920.82**

PAYMENTS	(700) Campbell; population, 1,106	(701) Knox; population, 1,101	(702) Hinsdale; population, 1,090	(703) Columbia; population, 1,090
COST OF GOVERNMENT	**$14,992.74**	**$4,417.25**	**$8,705.36**	**$5,139.04**
General	**14,992.74**	**4,278.24**	**8,705.36**	**5,139.04**
General government	1,181.17	1,010.62	873.73	620.37
Protection of persons and property	34.10	6.00	103.75	24.00
General	*34.10*	*6.00*	*103.75*	*24.00*
Special districts—fire				
Special districts—water				
Conservation of health	165.82	149.38	134.50	132.75
Sanitation and promotion of cleanliness (sewers)				
Highways	13,054.65	3,038.74	6,917.92	3,745.24
General	*13,054.65*	*3,038.74*	*6,656.96*	*3,745.24*
Special districts—lighting			*260.96*	
Special districts—sprinkling				
Special districts—sidewalks				
Charities	360.75	30.00	11.00	580.88
Soldiers' relief				
Education	42.50	43.50	4.00	35.80
Cemeteries				
Public utilities—non-commercial				
All others	153.75		213.36	
Interest		**139.01**	**447.10**	
On temporary loans		89.01	447.10	
On bonds		50.00		
Permanent improvements				
Municipal indebtedness		**2,125.00**	**2,090.25**	
Temporary loans		1,625.00	13,696.00	
Bonds		500.00	13,696.00	
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds			**900.00**	
Trust and investm't transactions	**1,690.51**	**1,757.84**	**1,492.92**	**1,510.25**
Total payments	**$16,683.25**	**$8,300.09**	**$26,834.53**	**$6,649.29**
Balance at close of year	1,019.50	1,503.34	349.31	3,271.53
Grand total	**$17,702.75**	**$9,803.43**	**$27,233.84**	**$9,920.82**

RECEIPTS	(704) Wilton; population, 1,090	(705) Truxton; population, 1,089	(706) Indian Lake; population, 1,086	(707) Spafford; population, 1,082
REVENUE	**$9,162.26**	**$11,061.34**	**$22,188.96**	**$6,049.07**
General	**9,162.26**	**11,061.34**	**22,188.96**	**6,049.07**
General property taxes	5,044.80	9,446.48	6,869.72	4,513.24
Town purposes	*2,598.51*	*7,261.48*	*12,700.00*	*1,693.49*
Highway purposes	*2,446.29*	*2,185.00*	.....	*2,819.75*
District purposes	.....	.....	.....	.....
Special property taxes	.....	109.76	.....	78.26
Bank taxes	.....	.....	.....	.....
Mortgage taxes	.....	*109.96*	.....	*78.26*
Special assessments	.....	.....	.....	.....
Interest	36.93	1.60	.....	.....
Licenses and permits	2,743.50	243.50	393.24	85.75
Fines and penalties	20.00	.....	.....	.....
Gifts and grants	1,317.03	1,260.00	2,225.00	1,371.82
Departmental earnings	.....	.....	.....	.....
Cemeteries	.....	.....	.....	.....
All others	.....	.....	1.00	.....
NON-REVENUE	**$1,304.74**	**$2,789.17**	**$2,682.51**	**$1,306.62**
Municipal indebtedness	.....	**280.00**	**150.00**	.....
Temporary loans	.....	280.00	150.00	.....
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	.....	**183.75**	**803.45**	.....
Trust and investment transactions	**1,304.74**	**2,325.42**	**1,729.06**	**1,306.62**
Total receipts	**$10,467.00**	**$13,850.51**	**$24,871.47**	**$7,355.69**
Balance on hand at beginning	194.32	687.12	316.45	1,393.11
Grand total	$10,661.32	$14,537.63	$25,187.92	$8,748.80

PAYMENTS	(704) Wilton; population, 1,090	(705) Truxton; population, 1,089	(706) Indian Lake; population 1,086	(707) Spafford; population 1,082
COST OF GOVERNMENT	**$3,843.48**	**$9,868.89**	**$19,125.36**	**$5,403.00**
General	**3,539.27**	**6,087.29**	**19,111.68**	**5,403.00**
General government	868.34	702.04	2,869.88	903.11
Protection of persons and property	7.15	178.50	7.53	.....
General	*7.15*	*178.50*	*7.53*	.....
Special districts—fire	.....	.....	.....	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	127.70	150.00	1,147.75	142.53
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	2,276.88	5,034.55	14,487.77	4,270.26
General	*2,276.88*	*5,034.55*	*14,487.77*	*4,270.26*
Special districts—lighting	.....	.....	.....	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	207.00	18.20	248.00	23.30
Soldiers' relief	.....	.....	.....	.....
Education	39.80	4.00	200.75	20.00
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	12.40	.....	150.00	43.80
Interest	**304.21**	**3,781.60**	**13.68**	.....
On temporary loans	.....	.....	13.68	.....
On bonds	304.21	3,781.60	.....	.....
Permanent improvements	**4,067.16**	.....	**1,649.34**	**97.25**
Municipal indebtedness	**500.00**	**2,000.00**	**646.65**	.....
Temporary loans	.....	.....	646.65	.....
Bonds	500.00	2,000.00	.....	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	.....	**263.75**	**803.45**	**50.00**
Trust and investm't transactions	**1,269.66**	**2,325.42**	**1,729.06**	**1,319.07**
Total payments	**$9,680.30**	**$14,458.06**	**$23,953.86**	**$6,869.32**
Balance at close of year	981.02	79.57	1,234.06	1,879.48
Grand total	$10,661.32	$14,537.63	$25,187.92	$8,748.80

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(708) Charlton; population, 1,080	(709) Pike; population, 1,076	(711) Luzerne; population, 1,070	(712) Scio; population, 1,064
REVENUE	**$5,649.12**	**$8,683.61**	**$9,330.47**	**$6,382.71**
General	**5,649.12**	**8,683.61**	**9,330.47**	**6,382.71**
General property taxes	4,112.80	7,558.74	7,651.11	4,682.59
Town purposes	*1,650.71*	*3,091.74*	*4,371.11*	*990.25*
Highway purposes	*2,462.09*	*4,467.00*	*1,775.00*	*3,692.34*
District purposes			*1,505.00*	
Special property taxes	97.75	30.27	61.11	190.37
Bank taxes				
Mortgage taxes	*97.75*	*30.27*	*61.11*	*190.37*
Special assessments				
Interest	3.00			
Licenses and permits	115.20		358.25	102.00
Fines and penalties				
Gifts and grants	1,233.46	1,083.50	1,260.00	1,400.00
Departmental earnings	86.91	11.10		7.75
Cemeteries				
All others				
NON-REVENUE	**$1,562.39**	**$2,333.20**	**$2,087.86**	**$4,324.66**
Municipal indebtedness				**2,775.00**
Temporary loans				2,775.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**325.81**	**897.68**		
Trust and investment transactions	**1,236.58**	**1,435.52**	**2,087.86**	**1,549.66**
Total receipts	**$7,211.51**	**$11,016.81**	**$11,418.33**	**$10,707.37**
Balance on hand at beginning	265.66	393.82	639.41	223.41
Grand total	**$7,477.17**	**$11,410.63**	**$12,057.74**	**$10,930.78**

PAYMENTS	(708) Charlton; population, 1,080	(709) Pike; population, 1,076	(711) Luzerne; population, 1,070	(712) Scio; population, 1,064
COST OF GOVERNMENT	**$5,809.91**	**$7,936.36**	**$8,668.89**	**$10,100.23**
General	**5,809.91**	**7,919.86**	**8,668.89**	**10,100.23**
General government	880.66	1,120.12	1,873.60	904.56
Protection of persons and property	7.75	55.62	349.00	103.85
General	*7.75*	*55.62*	*349.00*	*103.85*
Special districts—fire				
Special districts—water				
Conservation of health	117.75	202.27	420.30	156.30
Sanitation and promotion of cleanliness (sewers)				
Highways	4,697.00	6,117.85	5,488.13	8,679.74
General	*4,697.00*	*6,117.85*	*3,938.13*	*8,679.74*
Special districts—lighting			*1,505.00*	
Special districts—sprinkling			*45.00*	
Special districts—sidewalks				
Charities	70.25	180.00	256.76	32.60
Soldiers' relief		25.00	181.10	25.00
Education	36.00		50.00	113.00
Cemeteries				
Public utilities—non-commercial				
All others	.50	219.00	50.00	85.18
Interest		16.50		
On temporary loans		**16.50**		
On bonds				
Permanent improvements		**190.27**	**150.00**	**44.67**
Municipal indebtedness		**875.00**		
Temporary loans		875.00		
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes	**20.00**		**636.89**	
Transfers and refunds	**332.21**	**897.68**	**14.36**	
Trus tand investm't transactions	**1,236.58**	**1,435.52**	**2,087.86**	**1,387.64**
Total payments	**$7,399.70**	**$11,334.83**	**$11,558.00**	**$11,532.54**
Balance at close of year	77.47	75.80	499.74	*601.76
Grand total	**$7,477.17**	**$11,410.63**	**$12,057.74**	**$10,930.78**

* Deficit.

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(713) East Otto; population, 1,062	(714) Wirt; population, 1,061	(715) Genesee; population, 1,061	(716) Otisco; population, 1,058
REVENUE	**$8,129.35**	**$11,537.72**	**$6,092.36**	**$8,750.81**
General	**8,129.35**	**11,537.72**	**6,092.36**	**8,750.81**
General property taxes	5,912.38	9,259.51	4,803.65	5,847.69
Town purposes	*2,040.38*	*4,966.51*	*1,303.65*	*3,116.09*
Highway purposes	*3,872.00*	*4,293.00*	*3,500.00*	*2,731.60*
District purposes				
Special property taxes	79.60	152.21	91.27	13.14
Bank taxes				
Mortgage taxes	*79.60*	*152.21*	*91.27*	*13.14*
Special assessments				
Interest				
Licenses and permits	51.40	92.00	150.75	1,104.70
Fines and penalties				
Gifts and grants	1,800.00	1,850.00	1,000.00	1,785.28
Departmental earnings	285.97	118.65	43.44	
Cemeteries				
All others		65.35	3.25	
NON-REVENUE	**$1,996.79**	**$1,944.46**	**$789.82**	**$2,046.04**
Municipal indebtedness				**200.00**
Temporary loans				200.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**260.39**			
Trust and investment transactions	**1,736.40**	**1,944.46**	**789.82**	**1,846.04**
Total receipts	**$10,126.14**	**$13,482.18**	**$6,882.18**	**$10,796.85**
Balance on hand at beginning	495.96	1,711.88	1,081.21	196.10
Grand total	**$10,622.10**	**$15,194.06**	**$7,963.39**	**$10,992.95**

PAYMENTS	(713) East Otto; population, 1,062	(714) Wirt; population, 1,061	(715) Genesee; population, 1,061	(716) Otisco; population, 1,058
COST OF GOVERNMENT	**$7,758.98**	**$9,186.68**	**$5,046.77**	**$6,305.09**
General	**7,758.98**	**8,986.68**	**5,046.77**	**6,238.34**
General government	620.78	1,342.51	578.87	775.27
Protection of persons and property	108.70	1.65	268.00	111.07
General	*108.70*	*1.65*	*268.00*	*111.07*
Special districts—fire				
Special districts—water				
Conservation of health		86.55	33.00	223.84
Sanitation and promotion of cleanliness (sewers)				
Highways	6,685.75	7,498.32	3,675.64	4,677.21
General	*6,685.75*	*7,498.32*	*3,675.64*	*4,677.21*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	238.50		87.76	328.75
Soldiers' relief	5.10		20.00	
Education	34.40	57.65	180.00	45.00
Cemeteries				
Public utilities—non-commercial				
All others	65.75		203.50	77.20
Interest		**200.00**		**66.75**
On temporary loans				66.75
On bonds		200.00		
Permanent improvements	**430.64**			**797.73**
Municipal indebtedness		**1,500.00**		**900.00**
Temporary loans				900.00
Bonds		1,500.00		
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**260.39**			
Trust and investm't transactions	**1,736.40**	**1,883.22**	**789.82**	**1,847.12**
Total payments	**$10,186.41**	**$12,569.90**	**$5,836.59**	**$9,849.94**
Balance at close of year	435.69	2,624.16	2,126.80	1,143.01
Grand total	**$10,622.10**	**$15,194.06**	**$7,963.39**	**$10,992.95**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(717) Long Lake; population, 1,058	(719) Canaan; population, 1,057	(720) Horicon; population, 1,056	(721) Caton; population, 1,053
REVENUE	**$32,632.36**	**$10,330.27**	**$5,124.66**	**$9,732.43**
General	**32,632.36**	**10,330.27**	**5,124.66**	**9,732.43**
General property taxes	30,011.75	7,604.37	3,543.10	6,109.83
Town purposes	*14,811.75*	*2,204.37*	*1,543.10*	*2,231.83*
Highway purposes	*15,200.00*	*5,400.00*	*2,000.00*	*3,878.00*
District purposes				
Special property taxes		55.59	26.06	
Bank taxes				
Mortgage taxes		*55.59*	*26.06*	
Special assessments				
Interest				
Licenses and permits	495.61	660.31	40.50	89.00
Fines and penalties				
Gifts and grants	2,125.00	2,000.00	1,500.00	3,525.00
Departmental earnings			15.00	8.60
Cemeteries				
All others		10.00		
NON-REVENUE	**$5,103.90**	**$1,901.15**	**$806.98**	**$2,065.35**
Municipal indebtedness	**999.00**			
Temporary loans	999.00			
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**2,314.64**	**60.00**	**44.98**	**246.63**
Trust and investment transactions	**1,790.26**	**1,841.15**	**1,762.00**	**1,818.72**
Total receipts	**$37,736.26**	**$12,231.42**	**$6,931.64**	**$11,797.78**
Balance on hand at beginning	146.22	1,274.99	151.30	1,527.33
Grand total	**$37,882.48**	**$13,506.41**	**$7,082.94**	**$13,325.11**

PAYMENTS	(717) Long Lake; population, 1,058	(719) Canaan; population, 1,057	(720) Horicon; population, 1,056	(721) Caton; population, 1,053
COST OF GOVERNMENT	**$28,275.68**	**$8,641.32**	**$5,063.21**	**$9,665.78**
General	**27,275.68**	**8,593.32**	**5,063.21**	**9,632.03**
General government	2,502.74	1,232.07	755.25	751.48
Protection of persons and property	699.07	55.75	38.50	32.00
General	*699.07*	*55.75*	*38.50*	*32.00*
Special districts—fire				
Special districts—water				
Conservation of health	922.77	202.52	46.20	182.15
Sanitation and promotion of cleanliness (sewers)				
Highways	20,652.31	6,420.71	4,017.40	8,300.13
General	*20,652.31*	*6,420.71*	*4,017.40*	*8,300.13*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	2,137.79	266.65	26.05	244.22
Soldiers' relief		25.00		
Education	356.00	32.00	51.50	33.00
Cemeteries	5.00	6.12	62.00	14.00
Public utilities—non-commercial				
All others		352.50	66.31	75.05
Interest	**1,000.00**	**48.00**		**33.75**
On temporary loans		48.00		33.75
On bonds	1,000.00			
Permanent improvements	**1,461.00**	**1,157.32**		
Municipal indebtedness	**3,689.69**			**675.00**
Temporary loans				675.00
Bonds	3,000.00			
Other indebtedness	689.69			
To Co. Treasurer to reduce taxes				
Transfers and refunds	**2,380.77**	**60.00**	**44.98**	**246.63**
Trust and investm't transactions	**1,790.26**	**1,841.15**	**1,747.40**	**1,882.28**
Total payments	**$37,597.40**	**$11,699.79**	**$6,855.59**	**$12,469.69**
Balance at close of year	285.08	1,806.62	227.35	855.42
Grand total	**$37,882.48**	**$13,506.41**	**$7,082.94**	**$13,325.11**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(722) Danube; population, 1,050	(723) Summit; population, 1,046	(724) Highland; population, 1,043	(725) Conesus; population, 1,041
REVENUE	**$7,325.31**	**$5,543.97**	**$8,871.62**	**$6,751.49**
General	**7,325.31**	**5,543.97**	**8,871.62**	**6,751.49**
General property taxes	6,378.03	4,126.05	6,367.62	1,496.13
Town purposes	*2,045.92*	*2,126.05*	*2,167.62*	*3,200.00*
Highway purposes	*4,332.11*	*2,000.00*	*4,200.00*	.....
District purposes	.....	.....	.....	.....
Special property taxes	94.39	9.48	53.80	165.31
Bank taxes	.....	.....	.....	.....
Mortgage taxes	*94.39*	*9.48*	*53.80*	*165.31*
Special assessments	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Licenses and permits	.....	40.50	476.65	207.60
Fines and penalties	98.00	.....	.....	.....
Gifts and grants	700.00	1,170.00	1,925.00	1,200.00
Departmental earnings	.....	3.00	.....	324.68
Cemeteries	.....	.....	.....	.....
All others	54.89	194.94	48.55	157.77
NON-REVENUE	**$2,757.92**	**$2,564.28**	**$1,704.62**	**$5,472.06**
Municipal indebtedness	**1,487.50**	.....	.....	**4,000.00**
Temporary loans	1,487.50	.....	.....	.....
Bonds—general	.....	.....	.....	4,000.00
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**77.00**	**132.00**	**750.00**	**280.00**
Trust and investment transactions	**1,193.42**	**2,432.28**	**954.62**	**1,192.06**
Total receipts	**$10,083.23**	**$8,108.25**	**$10,576.24**	**$12,223.55**
Balance on hand at beginning	271.79	2,771.86	946.78	796.26
Grand total	**$10,355.02**	**$10,880.11**	**$11,523.02**	**$13,020.17**

PAYMENTS	(722) Danube; population, 1,050.	(723) Summit; population, 1,046	(724) Highland; population, 1,043	(725) Conesus; population, 1,041
COST OF GOVERNMENT	**$5,803.20**	**$3,973.88**	**$6,098.25**	**$10,273.89**
General	**5,663.80**	**3,943.48**	**6,098.25**	**10,258.89**
General government	977.02	850.76	1,515.93	744.08
Protection of persons and property	.....	3.40	85.03	56.85
General	.....	*3.40*	*85.03*	*56.85*
Special districts—fire	.....	.....	.....	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	17.75	155.01	122.10	285.20
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	4,629.98	2,740.87	4,102.42	9,050.60
General	*4,629.98*	*2,740.87*	*4,102.42*	*9,050.60*
Special districts—lighting	.....	.....	.....	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	.....	162.44	111.12	.....
Soldiers' relief	.....	.....	.....	.....
Education	39.05	31.00	53.40	69.60
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	.....	.....	108.25	52.56
Interest	**139.40**	**30.40**	.....	**15.00**
On temporary loans	33.15	30.40	.....	15.00
On bonds	106.25	.....	.....	.....
Permanent improvements	.....	.....	**2,513.68**	**180.50**
Municipal indebtedness	**1,720.00**	**650.00**	.....	**150.00**
Temporary loans	1,720.00	650.00	.....	150.00
Bonds	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	**75.00**	**132.00**	**750.00**	**305.64**
Trust and investm't transactions	**1,193.42**	**2,432.28**	**956.27**	**1,197.67**
Total payments	**$8,791.62**	**$7,188.16**	**$10,318.20**	**$12,197.70**
Balance at close of year	1,563.40	3,691.95	1,204.82	912.47
Grand total	**$10,355.02**	**$10,880.11**	**$11,523.02**	**$13,020.17**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(726) Fleming; population, 1,031	(727) Lyonsdale; population, 1,024	(728) Mina; population, 1,021	(729) Barrington; population, 1,017
REVENUE	**$6,271.69**	**$8,392.17**	**$7,085.02**	**$7,754.14**
General	**6,271.69**	**8,392.17**	**7,085.02**	**7,754.14**
General property taxes	4,550.79	6,132.90	5,484.51	6,014.51
Town purposes	*1,890.79*	*2,610.72*	*2,505.11*	*2,314.51*
Highway purposes	*2,660.00*	*3,522.18*	*2,654.40*	*3,700.00*
District purposes			*325.00*	
Special property taxes	76.08	17.08	38.01	
Bank taxes				
Mortgage taxes	*76.08*	*17.08*	*38.01*	
Special assessments				
Interest	125.41			
Licenses and permits	94.10	422.59		116.10
Fines and penalties		6.00		
Gifts and grants	1,398.51	1,700.00	1,440.00	1,600.00
Departmental earnings				
Cemeteries				
All others	26.80	113.60	122.50	23.53
NON-REVENUE	**$726.14**	**$1,924.38**	**$3,268.12**	**$1,743.59**
Municipal indebtedness				
Temporary loans				
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**29.20**	**421.20**	**746.30**	**29.45**
Trust and investment transactions	**696.94**	**1,503.18**	**2,521.82**	**1,714.14**
Total receipts	**$6,997.83**	**$1 0,316.55**	**$10,353.14**	**$9,497.73**
Balance on hand at beginning	498.74	276.90	2,003.90	277.85
Grand total	**$7,496.57**	**$10,593.45**	**$12,357.04**	**$9,775.58**

PAYMENTS	(726) Fleming; population, 1,031	(727) Lyonsdale; population, 1,024	(728) Mina; population, 1,021	(729) Barrington; population, 1,017
COST OF GOVERNMENT	**$4,029.67**	**$4,550.14**	**$4,101.90**	**$5,946.96**
General	**4,020.92**	**4,396.82**	**3,982.40**	**5,946.69**
General government	827.47	1,081.91	956.47	805.69
Protection of persons and property	12.20	21.10	342.55	167.25
General	*12.20*	*21.10*	*17.55*	*167.25*
Special districts—fire			*325.00*	
Special districts—water				
Conservation of health	163.69	218.55	171.50	140.25
Sanitation and promotion of cleanliness (sewers)				
Highways	2,838.32	2,831.45	2,380.38	4,435.80
General	*2,838.32*	*2,831.45*	*2,380.38*	*4,435.80*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	62.30	19.89		362.97
Soldiers' relief	32.50			
Education	7.00	73.84	18.00	32.00
Cemeteries				
Public utilities—non-commercial				
All others	77.44	150.08	113.50	3.00
Interest	**8.75**	**153.32**	**119.50**	
On temporary loans		128.30	119.50	
On bonds		25.00		
Permanent improvements	**821.31**	**1,740.46**		
Municipal indebtedness	**175.00**	**1,275.00**	**100.00**	
Temporary loans	175.00	650.00	100.00	
Bonds		625.00		
Other indebtedness				
To Co. Treasurer to reduce taxes		**3.23**		
Transfers and refunds	**34.66**	**599.72**	**1,223.30**	**3.00**
Trust and investm't transactions	**806.99**	**1,503.18**	**2,546.59**	**1,709.14**
Total payments	**$5,867.63**	**$9,671.73**	**$7,971.79**	**$7,659.10**
Balance at close of year	1,628.94	921.72	4,385.25	2,116.48
Grand total	**$7,496.57**	**$10,593.45**	**$12,357.04**	**$9,775.58**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(730) Jewett; population, 1,014	(731) Minetto; population, 1,004	(732) Lorraine; population, 993	(733) Putnam Valley; population, 992
REVENUE	**$8,321.78**	**$5,149.94**	**$11,137.20**	**$8,531.22**
General	**8,321.78**	**5,149.94**	**11,137.20**	**8,531.22**
General property taxes	5,071.74	4,078.67	4,903.42	6,257.50
Town purposes	*2,546.74*	*2,453.67*	*2,141.91*	*3,357.50*
Highway purposes	*2,525.00*	*1,625.00*	*2,761.51*	*2,900.00*
District purposes				
Special property taxes	32.50	7.27	52.07	
Bank taxes				
Mortgage taxes	*32.50*	*7.27*	*52.07*	
Special assessments				
Interest			2.90	70.32
Licenses and permits	1,542.50	422.78	173.18	201.25
Fines and penalties			66.75	
Gifts and grants	1,600.00	600.00	5,868.45	2,000.00
Departmental earnings	20.00	41.22	27.77	
Cemeteries			9.50	
All others	55.04		33.16	2.15
NON-REVENUE	**$2,211.63**	**$393.81**	**$3,882.82**	**$957.96**
Municipal indebtedness			**1,800.00**	
Temporary loans			1,800.00	
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**52.58**	**14.69**	**13.26**	**185.00**
Trust and investment transactions	**2,159.05**	**379.12**	**2,069.56**	**772.96**
Total receipts	**$10,533.41**	**$5,543.75**	**$15,020.02**	**$9,489.18**
Balance on hand at beginning	82.60	1,284.69	164.51	414.69
Grand total	**$10,616.01**	**$6,828.44**	**$15,184.53**	**$9,903.87**

PAYMENTS	(730) Jewett; population, 1,014	(731) Minetto; population, 1,004	(732) Lorraine; population, 993	(733) Putnam Valley; population, 992
COST OF GOVERNMENT	**$7,879.70**	**$3,873.82**	**$9,940.75**	**$6,257.77**
General	**7,371.60**	**3,873.82**	**9,832.73**	**5,868.92**
General government	783.33	1,318.59	412.37	723.65
Protection of persons and property	16.45	230.60	85.60	42.00
General	*16.45*	*238.60*	*85.60*	*42.00*
Special districts—fire				
Special districts—water				
Conservation of health	136.00	103.58	210.59	235.00
Sanitation and promotion of cleanliness (sewers)				
Highways	6,318.85	1,966.45	8,689.59	4,743.27
General	*6,318.85*	*1,966.45*	*8,689.59*	*4,743.27*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	78.97	177.20	270.38	
Soldiers' relief				
Education	38.00	12.00	32.74	
Cemeteries				
Public utilities—non-commercial				
All others		65.40	131.46	125.00
Interest	**508.10**		**108.02**	**388.85**
On temporary loans	368.10		108.02	20.25
On bonds	140.00			368.00
Permanent improvements		**114.30**	**2,530.24**	
Municipal indebtedness	**425.00**		**300.00**	**1,400.00**
Temporary loans	425.00		300.00	400.00
Bonds				1,000.00
Other indebtedness				
To Co. Treasurer to reduce taxes	**32.50**		**10.89**	
Transfers and refunds	**52.58**	**14.69**	**29.63**	**169.75**
Trust and investm't transactions	**2,142.61**	**379.12**	**2,086.24**	**772.96**
Total payments	**$10,532.39**	**$4,381.93**	**$14,897.75**	**$8,600.48**
Balance at close of year	83.62	2,446.51	286.78	1,303.39
Grand total	**$10,616.01**	**$6,828.44**	**$15,184.53**	**$9,903.87**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(734) Georgetown; population, 989	(735) Masonville; population, 988	(737) Barker; population, 987	(738) Remsen; population, 983
REVENUE	**$6,156.86**	**$5,568.07**	**$13,244.18**	**$12,813.60**
General	**6,156.86**	**5,568.07**	**13,244.18**	**12,813.60**
General property taxes	4,713.30	3,956.86	8,778.28	6,263.93
Town purposes	*1,899.34*	*1,981.86*	*5,228.28*	*1,613.93*
Highway purposes	*2,628.79*	*1,975.00*	*3,550.00*	*4,650.00*
District purposes	*185.17*			
Special property taxes		24.21	12.95	147.24
Bank taxes				*47.19*
Mortgage taxes		*24.21*	*12.95*	*100.05*
Special assessments				
Interest				
Licenses and permits		147.00	3,130.10	1,609.47
Fines and penalties				
Gifts and grants	1,350.00	1,440.00	1,280.00	4,731.86
Departmental earnings	78.56		42.85	
Cemeteries				
All others	15.00			61.10
NON-REVENUE	**$3,235.32**	**$2,991.36**	**$2,793.23**	**$3,169.20**
Municipal indebtedness	**1,210.00**	**305.00**	**500.00**	
Temporary loans	1,210.00	305.00	500.00	
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds		**60.00**	**22.95**	**248.05**
Trust and investment transactions	2,025.32	2,626.36	2,270.28	2,921.15
Total receipts	**$9,392.18**	**$8,359.43**	**$16,037.41**	**$15,982.80**
Balance on hand at beginning	36.09	1,086.74	573.07	5,500.47
Grand total	**$9,428.27**	**$9,646.17**	**$16,610.48**	**$21,483.27**

PAYMENTS	(734) Georgetown; population, 989	(735) Masonville; population, 988	(737) Barker; population, 987	(738) Remsen; population, 983
COST OF GOVERNMENT	**$6,477.71**	**$6,228.23**	**$9,390.59**	**$13,247.95**
General	**6,407.71**	**6,206.78**	**9,358.09**	**13,185.45**
General government	606.24	643.06	1,325.21	1,128.08
Protection of persons and property	186.13	74.15	149.84	7.45
General	*186.13*	*74.15*	*149.84*	*7.45*
Special districts—fire				
Special districts—water				
Conservation of health	166.00	211.40	213.46	150.37
Sanitation and promotion of cleanliness (sewers)				
Highways	5,254.37	5,070.41	7,391.98	11,566.07
General	*5,254.37*	*5,070.41*	*7,391.98*	*11,566.07*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	14.50	135.00	264.60	114.45
Soldiers' relief	35.75			
Education	22.00	18.50	13.00	2.50
Cemeteries				
Public utilities—non-commercial				
All others	122.72	54.26		216.53
Interest	**70.00**	**21.45**	**32.50**	**62.50**
On temporary loans		21.45	32.50	62.50
On bonds	70.00			
Permanent improvements			**373.51**	
Municipal indebtedness		**435.00**	**2,000.00**	
Temporary loans		435.00	2,000.00	
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds		**67.10**	**22.95**	**104.67**
Trust and investm't transactions	**2,027.10**	**2,560.52**	**2,276.16**	**2,708.88**
Total payments	**$8,504.81**	**$9,290.85**	**$14,063.21**	**$16,061.50**
Balance at close of year	923.46	355.32	2,547.27	5,421.77
Gand total	**$9,428.27**	**$9,646.17**	**$16,610.48**	**$21,483.27**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(739) Orange; population, 982	(740) Covington; population, 981	(741) Pamelia; population, 980	(742) New Lisbon; population, 976
REVENUE	**$6,512.94**	**$12,864.58**	**$8,065.08**	**$7,415.65**
General	**6,512.94**	**12,864.58**	**8,065.08**	**7,415.65**
General property taxes	4,831.00	8,309.70	4,592.49	5,523.72
Town purposes	*2,306.45*	*4,084.70*	*1,547.83*	*3,148.88*
Highway purposes	*2,527.55*	*4,225.00*	*3,044.66*	*2,374.84*
District purposes				
Special property taxes	32.07	34.58	51.42	18.65
Bank taxes				
Mortgage taxes	*32.07*	*34.58*	*51.42*	*18.65*
Special assessments				
Interest		58.30		
Licenses and permits	72.75	3,000.00	160.45	145.00
Fines and penalties				
Gifts and grants	1,500.00	1,450.00	3,158.25	1,674.84
Departmental earnings	65.97	12.00		
Cemeteries				
All others	8.15		102.47	53.44
NON-REVENUE	**$4,064.00**	**$1,202.99**	**$1,693.79**	**$358.80**
Municipal indebtedness	**1,101.06**			**300.00**
Temporary loans	1,101.06			300.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**190.76**	**49.19**	**272.21**	**58.80**
Trust and investment transactions	**2,772.18**	**1,153.80**	**1,421.58**	
Total receipts	**$10,576.94**	**$14,067.57**	**$9,758.87**	**$7,774.45**
Balance on hand at beginning	362.29	166.98	1,188.28	185.86
Grand total	**$10,939.23**	**$14,234.55**	**$10,947.15**	**$7,960.31**

PAYMENTS	(739) Orange; population, 982	(740) Covington; population, 981	(741) Pamelia; population, 980	(742) New Lisbon; population, 976
COST OF GOVERNMENT	**$7,963.45**	**$5,435.83**	**$8,545.94**	**$5,932.21**
General	**7,963.45**	**5,100.30**	**8,541.10**	**5,924.86**
General government	1,552.71	942.85	549.63	1,687.75
Protection of persons and property	26.00	56.00	13.80	
General	*26.00*	*56.00*	*13.80*	
Special districts—fire				
Special districts—water				
Conservation of health	199.05	122.75	139.50	102.50
Sanitation and promotion of cleanliness (sewers)				
Highways	5,703.97	3,825.19	7,545.34	3,862.41
General	*5,703.97*	*3,825.19*	*7,545.34*	*3,862.41*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	347.72	6.00	47.33	146.00
Soldiers' relief				
Education	35.00	29.00	8.00	47.00
Cemeteries				
Public utilities—non-commercial				
All others	99.00	118.51	237.50	79.20
Interest		**335.53**	**4.84**	**7.35**
On temporary loans		335.53	4.84	7.35
On bonds				
Permanent improvements		**6,477.03**		**446.47**
Municipal indebtedness				**900.00**
Temporary loans				900.00
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**190.76**	**49.19**	**272.21**	**58.80**
Trust and investm't transactions	**2,772.18**	**1,153.80**	**1,421.58**	
Total payments	**$10,926.39**	**$13,115.85**	**$10,239.73**	**$7,337.48**
Balance at close of year	12.84	1,118.70	707.42	622.83
Grand total	**$10,939.23**	**$14,234.55**	**$10,947.15**	**$7,960.31**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(743) Farmersville; population, 976	(744) Esperance; population, 970	(745) Florence; population, 970	(746) Exeter; population, 967
REVENUE	**$7,185.89**	**$6,310.23**	**$9,227.27**	**$5,345.10**
General	**7,185.89**	**6,310.23**	**9,227.27**	**5,345.10**
General property taxes	4,499.05	5,148.65	4,553.72	3,926.58
Town purposes	*1,199.05*	*2,411.35*	*1,653.72*	*1,632.72*
Highway purposes	*3,300.00*	*2,737.30*	*2,900.00*	*1,854.56*
District purposes				*439.30*
Special property taxes	68.19	75.73	17.95	21.95
Bank taxes				
Mortgage taxes	*68.19*	*75.73*	*17.95*	*21.95*
Special assessments				
Interest				
Licenses and permits	49.50	30.00	1,827.97	315.88
Fines and penalties	23.00	25.00		
Gifts and grants	1,680.00	1,000.00	2,813.03	1,070.69
Departmental earnings	766.00	.13	3.00	10.00
Cemeteries				
All others	100.15	30.72	11.60	
NON-REVENUE	**$2,471.22**	**$5,372.13**	**$2,756.12**	**$1,709.88**
Municipal indebtedness		**4,396.00**	**219.00**	**100.00**
Temporary loans		4,396.00	219.00	100.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**769.06**		**152.81**	**160.00**
Trust and investment transactions	**1,702.16**	**976.13**	**2,384.31**	**1,449.88**
Total receipts	**$9,657.11**	**$11,682.36**	**$11,983.39**	**$7,054.98**
Balance on hand at beginning	217.94	1,316.24	600.15	391.69
Grand total	**$9,875.05**	**$12,998.60**	**$12,583.52**	**$7,446.67**

PAYMENTS	(743) Farmersville; population, 976	(744) Esperance; population, 970	(745) Florence; population, 970	(746) Exeter; population, 967
COST OF GOVERNMENT	**$6,272.89**	**$10,608.46**	**$6,122.70**	**$5,435.97**
General	**6,272.89**	**10,553.27**	**6,119.42**	**5,435.97**
General government	490.18	792.93	933.98	632.81
Protection of persons and property	8.05		28.00	133.86
General	*8.05*		*28.00*	*133.86*
Special districts—fire				
Special districts—water				
Conservation of health	109.75	91.42	97.50	123.30
Sanitation and promotion of cleanliness (sewers)				
Highways	5,445.07	9,429.01	4,804.21	4,421.75
General	*5,445.07*	*9,429.01*	*4,804.21*	*3,982.45*
Special districts—lighting				*439.30*
Special districts—sprinkling				
Special districts—sidewalks				
Charities	28.69	214.46	13.55	7.00
Soldiers' relief				
Education	28.50	16.75	62.88	35.00
Cemeteries				
Public utilities—non-commercial				
All others	162.65	8.70	179.30	82.27
Interest		**55.19**	**3.28**	
On temporary loans		55.19	3.28	
On bonds				
Permanent improvements			**2,101.19**	
Municipal indebtedness		**800.00**		
Temporary loans		800.00		
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				**44.81**
Transfers and refunds	**772.83**		**152.81**	**160.00**
Trust and investm't transactions	**1,702.16**	**976.13**	**2,562.27**	**1,450.98**
Total payments	**$8,747.88**	**$12,384.59**	**$10,938.97**	**$7,091.78**
Balance at close of year	1,127.17	614.01	1,644.55	354.89
Grand total	**$9,875.05**	**$12,998.60**	**$12,583.52**	**$7,446.67**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(747) Schroon; population, 967	(749) Pittsfield; population, 965	(750) Grand Island; population, 964	(751) South Bristol; population, 964
REVENUE	**$8,505.53**	**$5,567.38**	**$14,572.36**	**$8,512.33**
General	**8,505.53**	**5,567.38**	**14,572.36**	**8,512.33**
General property taxes	6,310.44	4,034.70	6,663.79	6,653.61
Town purposes	*2,310.44*	*1,671.31*	*1,888.79*	*2,703.61*
Highway purposes	*4,000.00*	*2,363.39*	*4,775.00*	*3,950.00*
District purposes				
Special property taxes	20.82	15.24	89.23	21.72
Bank taxes				
Mortgage taxes	*20.82*	*15.24*	*89.23*	*21.72*
Special assessments				
Interest	86.49		327.30	
Licenses and permits	395.95		5,523.75	188.00
Fines and penalties				
Gifts and grants	1,400.00	1,375.55	1,968.29	1,600.00
Departmental earnings	261.75	140.99		49.00
Cemeteries				
All others	30.08	.90		
NON-REVENUE	**$1,665.61**	**$1,710.82**	**$21,528.40**	**$2,360.28**
Municipal indebtedness			**13,648.80**	
Temporary loans			1,500.00	
Bonds—general			12,148.80	
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**192.85**		**420.00**	**341.42**
Trust and investment transactions	**1,472.76**	**1,710.82**	**7,459.60**	**2,018.86**
Total receipts	**$10,171.14**	**$7,278.20**	**$36,100.76**	**$10,872.61**
Balance on hand at beginning	2,094.02	1,551.04	2,349.52	26.24
Grand total	**$12,265.16**	**$8,829.24**	**$38,450.23**	**$10,898.85**

PAYMENTS	(747) Schroon; population, 967	(749) Pittsfield; population, 965	(750) Grand Island; population, 964	(751) South Bristol; population, 964
COST OF GOVERNMENT	**$7,351.69**	**$5,063.89**	**$10,989.07**	**$7,830.05**
General	**7,351.69**	**5,063.89**	**10,685.37**	**7,800.91**
General government	1,233.04	522.95	1,407.39	759.50
Protection of persons and property	31.63	13.00	24.97	466.50
General	*31.63*	*13.00*	*24.97*	*466.50*
Special districts—fire				
Special districts—water				
Conservation of health	80.08	105.00	134.10	136.25
Sanitation and promotion of cleanliness (sewers)				
Highways	5,610.54	4,222.94	8,969.31	6,283.66
General	*5,610.54*	*4,222.94*	*8,969.31*	*6,283.66*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	29.50	124.00	11.00	
Soldiers' relief			41.00	
Education	129.44	10.00	67.60	8.00
Cemeteries				
Public utilities—non-commercial				
All others	237.46	66.00	30.00	147.00
Interest			**303.70**	**29.14**
On temporary loans				29.14
On bonds			303.70	
Permanent improvements	**1,014.16**		**17,957.59**	
Municipal indebtedness			**694.07**	**500.00**
Temporary loans			694.07	500.00
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**182.36**	**3.00**	**423.12**	**346.42**
Trust and investm't transactions	**1,682.36**	**1,766.00**	**7,263.57**	**2,018.86**
Total payments	**$10,230.57**	**$6,832.89**	**$37,327.42**	**$10,695.33**
Balance at close of year	2,034.59	1,996.35	1,122.86	203.52
Grand total	**$12,265.16**	**$8,829.24**	**$38,450.28**	**$10,898.85**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(752) Carlisle; population, 963	(753) Throop; population, 963	(754) Portage; population, 962	(755) Plymouth; population, 959
REVENUE	**$7,402.98**	**$17,251.62**	**$8,157.42**	**$7,418.64**
General	**7,402.98**	**17,251.62**	**8,157.42**	**7,418.64**
General property taxes	5,700.41	4,746.10	6,471.19	5,330.44
Town purposes	*2,550.41*	*1,846.10*	*2,571.19*	*1,571.17*
Highway purposes	*3,150.00*	*2,900.00*	*3,900.00*	*3,759.27*
District purposes				
Special property taxes		92.25	235.64	
Bank taxes				
Mortgage taxes		*92.25*	*235.64*	
Special assessments				
Interest				
Licenses and permits		8,005.06		147.40
Fines and penalties			5.00	13.00
Gifts and grants	1,642.00	3,960.46	1,250.00	1,850.00
Departmental earnings	60.57			77.80
Cemeteries				
All others		447.75	195.59	
NON-REVENUE	**$2,375.78**	**$961.09**	**$15,591.65**	**$2,253.16**
Municipal indebtedness	**1,300.00**		**14,245.66**	**100.00**
Temporary loans	1,300.00		1,745.66	100.00
Bonds—general			12,500.00	
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**50.00**	**167.40**		**100.00**
Trust and investment transactions	**1,025.78**	**793.69**	**1,345.99**	**2,053.16**
Total receipts	**$9,778.76**	**$18,212.71**	**$23,749.07**	**$9,671.80**
Balance on hand at beginning	1,217.87	1,507.99	3,204.69	3,415.14
Grand total	$10,996.63	$19,720.70	$26,953.76	$13,086.94

PAYMENTS	(752) Carlisle; population, 963	(753) Throop; population, 963	(754) Portage; population, 962	(755) Plymouth; population, 959
COST OF GOVERNMENT	**$6,839.72**	**$6,679.31**	**$8,154.96**	**$6,346.85**
General	**6,794.72**	**6,679.31**	**8,109.30**	**6,324.51**
General government	634.38	651.48	1,356.77	540.03
Protection of persons and property	30.75	39.55	288.41	27.04
General	*30.75*	*39.55*	*288.41*	*27.04*
Special districts—fire				
Special districts—water				
Conservation of health	108.30	96.00	140.39	110.60
Sanitation and promotion of cleanliness (sewers)				
Highways	5,090.90	5,763.71	6,056.95	5,537.61
General	*5,090.90*	*5,763.71*	*6,056.95*	*5,537.61*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	118.25	84.00		68.87
Soldiers' relief				
Education	20.00	41.00	40.00	40.36
Cemeteries				
Public utilities—non-commercial				
All others	192.14	3.57	226.78	
Interest	**45.00**		**45.66**	**22.34**
On temporary loans	45.00		45.66	22.34
On bonds				
Permanent improvements		**11,366.27**	**8,660.77**	**42.45**
Municipal indebtedness	**1,300.00**		**1,700.00**	**300.00**
Temporary loans	1,300.00		1,700.00	300.00
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**68.98**	**167.40**	**200.00**	**100.00**
Trust and investm't transactions	**1,023.78**	**793.69**	**1,345.99**	**2,053.10**
Total payments	**$9,232.48**	**$19,006.67**	**$20,061.72**	**$8,842.40**
Balance at close of year	1,764.15	714.03	6,892.04	4,244.54
Grand total	$10,996.63	$19,720.70	$26,953.76	$13,086.94

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(757) Cameron; population, 957	(758) Tuscarora; population, 955	(759) St. Armand; population, 952	(762) Grafton, population, 948
REVENUE	**$16,196.56**	**$5,883.52**	**$4,381.06**	**$6,571.26**
General	**16,196.56**	**5,883.52**	**4,381.06**	**6,571.26**
General property taxes	7,057.07	3,237.55	3,973.27	3,410.09
Town purposes	*3,677.07*	*1,261.55*	*2,898.27*	*1,660.09*
Highway purposes	*3,380.00*	*1,976.00*	*1,075.00*	*1,750.00*
District purposes				
Special property taxes			16.86	29.50
Bank taxes				
Mortgage taxes			*16.86*	*29.50*
Special assessments				
Interest				
Licenses and permits	119.00	50.00	16.50	1,783.69
Fines and penalties				61.46
Gifts and grants	8,900.00	2,000.00	360.00	1,200.00
Departmental earnings	75.00	595.97	14.43	86.52
Cemeteries				
All others	45.49			
NON-REVENUE	**$4,341.43**	**$2,299.80**	**$1,014.78**	**$1,362.72**
Municipal indebtedness	**2,000.00**	**600.00**		
Temporary loans	2,000.00	600.00		
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**298.19**		**25.66**	
Trust and investment transactions	**2,043.24**	**1,699.80**	**989.12**	**1,362.72**
Total receipts	**$20,537.99**	**$8,183.32**	**$5,395.84**	**$7,933.98**
Balance on hand at beginning	159.88	1,172.80	904.89	480.20
Grand total	**$20,697.87**	**$9,356.12**	**$6,300.73**	**$8,414.18**

PAYMENTS	(757) Cameron; population, 957	(758) Tustarora; population, 955	(759) St. Armand; population, 952	(762) Grafton; population, 948
COST OF GOVERNMENT	**$8,437.44**	**$5,862.98**	**$3,424.54**	**$4,733.33**
General	**8,386.65**	**5,862.98**	**3,239.54**	**4,730.33**
General government	927.46	617.10	1,393.53	754.50
Protection of persons and property	55.80		22.40	
General	*55.80*		*22.40*	
Special districts—fire				
Special districts—water				
Conservation of health	153.46	117.75	163.12	143.55
Sanitation and promotion of cleanliness (sewers)				
Highways	7,060.91	5,022.01	1,563.42	3,399.74
General	*7,060.91*	*5,022.01*	*1,563.42*	*3,399.74*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	144.72	77.02	20.21	372.54
Soldiers' relief				
Education	44.30	29.10	60.00	60.00
Cemeteries				
Public utilities—non-commercial				
All others			16.86	
Interest	**50.79**		**185.00**	**2.70**
On temporary loans	30.00			2.70
On bonds	20.79		185.00	
Permanent improvements	**5,488.35**			
Municipal indebtedness	**1,950.00**		**1,000.00**	**60.00**
Temporary loans	1,200.00			60.00
Bonds	750.00		1,000.00	
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**298.19**		**25.66**	
Trust and investm't transactions	**2,067.71**	**1,699.80**	**989.12**	**1,362.72**
Total payments	**$18,241.69**	**$7,562.78**	**$5,439.32**	**$6,155.75**
Balance at close of year	2,456.18	1,793.34	861.41	2,258.43
Grand total	**$20,697.87**	**$9,356.12**	**$6,300.73**	**$8,414.18**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(763) Cuyler; population, 945	(765) Conklin; population, 942	(767) Junius; population, 942	(768) French Creek; population, 941
REVENUE	**$9,426.34**	**$6,708.41**	**$6,531.65**	**$5,631.86**
General	**9,426.34**	**6,708.41**	**6,531.65**	**5,631.86**
General property taxes	8,171.44	5,689.46	5,103.67	4,336.31
Town purposes	*6,133.44*	*2,889.46*	*2,993.67*	*2,636.31*
Highway purposes	*2,038.00*	*2,800.00*	*2,110.00*	*1,700.00*
District purposes				
Special property taxes	79.90		59.48	60.23
Bank taxes				
Mortgage taxes	*79.90*		*59.48*	*60.23*
Special assessments				
Interest				
Licenses and permits		85.50	312.50	80.00
Fines and penalties	5.00			10.00
Gifts and grants	1,170.00	900.00	1,050.00	900.00
Departmental earnings			6.00	245.32
Cemeteries				
All others		33.45		
NON-REVENUE	**$2,371.19**	**$7,974.46**	**$839.34**	**$3,450.95**
Municipal indebtedness	**99.98**	**6,700.00**		**1,900.00**
Temporary loans	99.98	1,200.00		1,900.00
Bonds—general		5,500.00		
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**71.67**	**74.09**		**93.99**
Trust and investment transactions	**2,199.54**	**1,200.37**	**839.34**	**1,456.96**
Total receipts	**$11,797.53**	**$14,682.87**	**$7,370.99**	**$9,082.81**
Balance on hand at beginning	606.21	1,282.39	765.67	333.64
Grand total	**$12,403.74**	**$15,965.26**	**$8,136.66**	**$9,416.45**

PAYMENTS	(763) Cuyler; population, 945	(765) Conklin; population, 942	(767) Junius; population, 942	(768) French Creek; population, 941
COST OF GOVERNMENT	**$6,598.72**	**$6,861.35**	**$5,351.10**	**$5,798.97**
General	**5,531.22**	**6,550.54**	**5,314.48**	**5,701.47**
General government	755.15	1,289.47	1,107.34	547.51
Protection of persons and property	40.50	159.35	280.65	6.55
General	*40.50*	*159.35*	*280.65*	*6.55*
Special districts—fire				
Special districts—water				
Conservation of health	99.00	118.70	172.18	38.50
Sanitation and promotion of cleanliness (sewers)				
Highways	4,340.87	4,927.92	3,668.81	5,024.91
General	*4,340.87*	*4,927.92*	*3,668.81*	*5,024.91*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	289.50	16.10	50.00	14.00
Soldiers' relief				
Education	6.20	39.00	35.50	15.00
Cemeteries				
Public utilities—non-commercial				
All others				55.00
Interest	**1,067.50**	**310.84**	**36.62**	**97.50**
On temporary loans		43.78	36.62	75.00
On bonds	1,067.50	267.06		22.50
Permanent improvements	**768.18**	**5,861.75**	**995.13**	
Municipal indebtedness	**2,000.00**	**470.09**	**995.13**	**1,000.00**
Temporary loans		470.00		
Bonds	2,000.00			1,000.00
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**71.67**	**74.09**		**423.99**
Trust and investm't transactions	**2,248.74**	**1,162.61**	**835.69**	**1,411.41**
Total payments	**$11,687.31**	**$14,429.83**	**$7,181.92**	**$8,634.37**
Balance at close of year	716.43	1,535.43	954.74	782.08
Grand total	**$12,403.74**	**$15,965.26**	**$8,136.66**	**$9,416.45**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915 — *Continued*

RECEIPTS	(769) West Monroe; population, 935	(770) Smithville; population, 932	(771) Rossie; population, 932	(772) Wright; population, 926
REVENUE	**$5,383.11**	**$6,164.63**	**$8,459.69**	**$4,997.19**
General	**5,383.11**	**6,164.63**	**8,459.69**	**4,997.19**
General property taxes	3,553.86	5,841.73	6,560.94	3,757.89
Town purposes	*1,428.86*	*2,741.18*	*4,060.94*	*1,632.89*
Highway purposes	*2,125.00*	*3,100.55*	*2,500.00*	*2,125.00*
District purposes				
Special property taxes	132.35		55.24	6.60
Bank taxes				
Mortgage taxes	*132.35*		*55.24*	*6.60*
Special assessments				
Interest				
Licenses and permits	266.90	322.90	387.90	210.00
Fines and penalties				
Gifts and grants	1,425.00		1,440.00	1,020.00
Departmental earnings	5.00			2.70
Cemeteries			15.00	
All others			.61	
NON-REVENUE	**$1,398.75**	**$1,800.46**	**$1,730.04**	**$2,762.69**
Municipal indebtedness				**1,250.00**
Temporary loans				1,250.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**32.71**		**12.00**	**10.00**
Trust and investment transactions	**1,366.04**	**1,800.46**	**1,718.04**	**1,502.69**
Total receipts	**$6,781.86**	**$7,965.09**	**$10,189.73**	**$7,759.88**
Balance on hand at beginning	1,183.99	943.45	3,828.41	465.82
Grand total	**$7,965.85**	**$8,908.54**	**$14,018.14**	**$8,225.70**

PAYMENTS	(769) West Monroe; population, 935	(770) Smithville; population, 932	(771) Rossie; population, 932	(772) Wright; population, 926
COST OF GOVERNMENT	**$4,783.60**	**$3,460.78**	**$6,385.19**	**$4,848.00**
General	**4,781.38**	**3,454.78**	**5,829.19**	**4,848.00**
General government	697.70	1,093.44	1,097.19	735.62
Protection of persons and property	46.30	351.19		58.00
General	*46.30*	*351.19*		*58.00*
Special districts—fire				
Special districts—water				
Conservation of health	133.94	79.80	135.10	116.37
Sanitation and promotion of cleanliness (sewers)				
Highways	3,716.68	1,485.87	4,242.32	3,507.86
General	*3,716.68*	*1,485.87*	*4,242.32*	*3,507.86*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	159.76	71.68	306.94	350.50
Soldiers' relief				
Education	22.00	45.45	16.50	48.00
Cemeteries				
Public utilities—non-commercial				
All others	5.00	327.35	31.14	31.65
Interest	**2.22**	**6.00**	**556.00**	
On temporary loans	2.22	6.00		
On bonds			556.00	
Permanent improvements	**616.30**			**1,472.96**
Municipal indebtedness	**56.00**	**400.00**	**1,500.00**	
Temporary loans	56.00	400.00		
Bonds			1,500.00	
Other indebtedness				
To Co. Treasurer to reduce taxes	**323.83**			
Transfers and refunds	**32.71**	**11.65**	**12.60**	**10.00**
Trust and investm't transactions	**1,366.04**	**1,800.46**	**1,712.34**	**1,502.69**
Total payments	**$7,178.48**	**$5,672.89**	**$9,609.53**	**$7,833.65**
Balance at close of year	787.37	3,235.65	4,408.61	392.05
Grand total	$7,965.85	$8,908.54	$14,018.14	$8,225.70

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(773) Lexington; population, 926	(774) Leon; population, 925	(775) Willing; population, 924	(776) Orwell; population, 924
REVENUE	**$9,458.16**	**$6,437.20**	**$7,980.89**	**$16,987.28**
General	9,458.16	6,437.20	7,980.89	16,987.28
General property taxes	6,538.42	5,189.32	6,043.51	8,856.95
Town purposes	*4,088.42*	*2,489.32*	*1,513.51*	*3,881.95*
Highway purposes	*2,450.00*	*2,700.00*	*4,530.00*	*4,475.00*
District purposes				*500.00*
Special property taxes	79.64	50.13	26.38	756.20
Bank taxes				
Mortgage taxes	*79.64*	*50.13*	*26.38*	*756.20*
Special assessments				
Interest				
Licenses and permits	1,089.50	42.75		672.55
Fines and penalties		35.00		
Gifts and grants	1,750.00	1,120.00	1,900.00	6,620.35
Departmental earnings				
Cemeteries				
All others	.60		11.00	77.67 3.56
NON-REVENUE	**$5,266.24**	**$1,652.46**	**$1,145.40**	**$1,871.09**
Municipal indebtedness	2,542.50			
Temporary loans	2,542.50			
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**511.11**	**210.58**	**80.00**	**300.00**
Trust and investment transactions	**2,212.63**	**1,441.88**	**1,065.40**	**1,571.09**
Total receipts	**$14,724.40**	**$8,089.66**	**$9,126.29**	**$18,858.37**
Balance on hand at beginning	582.85	1,085.36	224.49	2,414.10
Grand total	**$15,307.25**	**$9,175.02**	**$9,350.78**	**$21,272.47**

PAYMENTS	(773) Lexington; population, 926	(774) Leon; population, 925	(775) Willing; population, 924	(776) Orwell; population, 924
COST OF GOVERNMENT	**$5,799.65**	**$4,446.25**	**$6,781.21**	**$10,976.90**
General				
General government	5,510.24	4,383.75	6,757.21	10,776.90
Protection of persons and property	964.66	705.87	720.10	1,289.53
General	152.11			13.90
Special districts—fire	*152.11*			*13.90*
Special districts—water				
Conservation of health				
Sanitation and promotion of cleanliness (sewers)	118.83	128.55	112.57	158.83
Highways	4,246.64	3,296.96	5,716.76	9,070.55
General	*4,246.64*	*3,296.96*	*5,716.76*	*8,570.55*
Special districts—lighting				*500.00*
Special districts—sprinkling				
Special districts—sidewalks				
Charities		99.23	18.00	31.40
Soldiers' relief				
Education	28.00	62.50	42.39	34.00
Cemeteries				
Public utilities—non-commercial				
All others		90.64	147.39	178.69
Interest	**289.41**	**62.50**	**24.00**	**200.00**
On temporary loans	289.41		24.00	
On bonds		62.50		200.00
Permanent improvements	**4,502.65**	**316.37**	**1,054.70**	**4,070.35**
Municipal indebtedness	**1,860.00**	**750.00**	**213.78**	**2,000.00**
Temporary loans	1,860.00		51.75	
Bonds		750.00		2,000.00
Other indebtedness			162.03	
To Co. Treasurer to reduce taxes				
Transfers and refunds	**526.34**	**142.04**	**80.00**	**300.00**
Trust and investm't transactions	**2,211.87**	**1,441.88**	**989.53**	**1,571.40**
Total payments	**$14,900.51**	**$7,096.54**	**$9,099.22**	**$18,918.65**
Balance at close of year	406.74	2,078.48	251.56	2,353.82
Grand total	**$15,307.25**	**$9,175.02**	**$9,350.78**	**$21,272.47**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(777) Montezuma; population, 914	(778) Richford; population, 913	(779) De Peyster; population, 911	(780) Stark; population, 906
REVENUE	$7,563.89	$6,112.83	$8,901.42	$4,961.00
General	7,563.89	6,112.83	8,901.42	4,961.00
General property taxes	3,500.93	4,119.44	7,382.01	3,657.62
Town purposes	*913.58*	*1,032.71*	*3,329.38*	*2,022.39*
Highway purposes	*2,587.05*	*2,932.43*	*3,552.63*	*1,635.23*
District purposes		*154.30*		
Special property taxes	50.64	97.53	16.82	19.48
Bank taxes				
Mortgage taxes	*50.64*	*97.53*	*16.82*	*19.48*
Special assessments				
Interest				
Licenses and permits	273.62	347.21	161.65	298.90
Fines and penalties			25.00	25.00
Gifts and grants	3,738.90	1,514.18	1,276.00	960.00
Departmental earnings		32.25	40.94	
Cemeteries				
All others		2.22		
NON-REVENUE	$1,018.81	$2,671.95	$3,512.25	$3,114.50
Municipal indebtedness			1,100.00	1,450.00
Temporary loans			1,100.00	1,450.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds		906.79	1,127.52	17.00
Trust and investment transactions	1,018.81	1,765.16	1,284.73	1,647.50
Total receipts	$8,582.70	$8,784.78	$12,413.67	$8,075.50
Balance on hand at beginning	1,792.88	1,037.51	650.96	96.47
Grand total	$10,375.58	$9,822.29	$13,064.63	$8,171.97

PAYMENTS	(777) Montezuma; population, 914	(778) Richford; population, 913	(779) De Peyster; population, 911	(780) Stark; population, 906
COST OF GOVERNMENT	$2,237.24	$6,885.73	$6,714.34	$5,720.34
General	2,237.24	6,885.73	6,539.75	5,668.50
General government	656.58	551.25	699.66	964.22
Protection of persons and property	18.00	85.00	2.80	28.99
General	*18.00*	*85.00*	*2.80*	*28.99*
Special districts—fire				
Special districts—water				
Conservation of health	97.25	130.30	135.55	150.55
Sanitation and promotion of cleanliness (sewers)				
Highways	1,421.96	5,848.48	5,537.90	4,184.47
General	*1,421.96*	*5,689.18*	*5,537.90*	*4,184.47*
Special districts—lighting		*164.30*		
Special districts—sprinkling				
Special districts—sidewalks				
Charities	43.45	178.90	36.49	320.27
Soldiers' relief				
Education		12.00	9.75	20.00
Cemeteries			16.00	
Public utilities—non-commercial				
All others		84.80	101.58	
Interest			174.61	51.84
On temporary loans			17.11	51.84
On bonds			157.50	
Permanent improvements	5,039.34		1,419.58	
Municipal indebtedness			2,100.00	650.00
Temporary loans			1,100.00	650.00
Bonds			1,000.00	
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds		906.79	1,127.52	32.07
Trust and investm't transactions	1,018.81	1,816.34	1,284.75	1,647.51
Total payments	$8,295.39	$9,608.86	$12,646.17	$8,049.92
Balance at close of year	2,080.19	213.43	418.46	122.05
Grand total	$10,375.58	$9,822.29	$13,064.63	$8,171.97

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(781) Orangeville; population, 905	(781) Smithfield; population, 904	(783) Tusten; population, 901	(784) Charleston; population, 898
REVENUE	**$7,495.99**	**$6,118.20**	**$8,164.72**	**$13,345.01**
General	**7,495.99**	**6,118.20**	**8,164.72**	**13,345.01**
General property taxes	5,562.78	4,247.21	6,146.11	5,727.71
Town purposes	*1,368.78*	*2,206.12*	*2,181.11*	*2,777.71*
Highway purposes	*4,194.00*	*2,041.09*	*3,965.00*	*2,950.00*
District purposes				
Special property taxes	23.98	51.38	122.95	
Bank taxes				
Mortgage taxes	*23.98*	*51.38*	*122.95*	
Special assessments				
Interest	27.99	31.39	44.00	
Licenses and permits	62.00	252.15	196.37	
Fines and penalties		10.00		
Gifts and grants	1,675.00	1,438.57	1,650.00	7,400.00
Departmental earnings	74.82	35.50	5.29	
Cemeteries				
All others	69.42	52.00		217.30
NON-REVENUE	**$969.62**	**$1,637.54**	**$1,911.44**	**$3,167.50**
Municipal indebtedness		**131.21**		**1,300.00**
Temporary loans		131.21		1,300.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**311.86**	**214.41**	**1,050.00**	**248.69**
Trust and investment transactions	**657.76**	**1,291.92**	**861.44**	**1,618.81**
Total receipts	**$8,465.61**	**$7,755.74**	**$10,076.16**	**$16,512.51**
Balance on hand at beginning	289.38	419.48	1,248.90	571.94
Grand total	**$8,754.99**	**$8,175.22**	**$11,325.06**	**$17,084.45**

PAYMENTS	(781) Orangeville; population, 905	(782) Smithfield; population, 904	(783) Tusten; population, 901	(784) Charleston; population, 898
COST OF GOVERNMENT	**$5,301.72**	**$6,213.78**	**$8,855.32**	**$12,301.23**
General	**5,301.72**	**6,209.75**	**8,855.32**	**12,251.15**
General government	449.28	777.70	1,092.19	650.04
Protection of persons and property		47.95	11.50	13.95
General		*47.95*	*11.50*	*13.95*
Special districts—fire				
Special districts—water				
Conservation of health	110.25	179.35	243.95	134.39
Sanitation and promotion of cleanliness (sewers)				
Highways	4,726.19	4,941.29	7,436.10	10,949.77
General	*4,726.19*	*4,941.29*	*7,436.10*	*10,949.77*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	4.00	167.21	21.98	315.15
Soldiers' relief				
Education	12.00	14.00	49.60	42.00
Cemeteries				
Public utilities—non-commercial				
All others		82.25		145.88
Interest		**4.03**		**50.08**
On temporary loans		4.03		50.08
On bonds				
Permanent improvements	**1,054.08**		**166.54**	
Municipal indebtedness		**200.00**		**995.00**
Temporary loans		200.00		995.00
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**311.86**	**214.41**	**1,073.43**	**248.69**
Trust and investm't transactions	**657.76**	**1,291.92**	**861.44**	**1,618.86**
Total payments	**$7,325.42**	**$7,920.11**	**$10,956.73**	**$15,163.78**
Balance at close of year	1,429.57	255.11	368.33	1,920.67
Grand total	**$8,754.99**	**$8,175.22**	**$11,325.06**	**$17,084.45**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(785) Tyre; population, 895	(786) Wethersfield; population, 895	(788) Wheeler; population, 892	(789) Austerlitz; population, 889
REVENUE	**$6,941.12**	**$10,970.42**	**$10,505.54**	**$6,507.73**
General	**6,941.12**	**10,970.42**	**10,505.54**	**6,507.73**
General property taxes	5,333.85	6,417.87	7,894.41	4,676.32
Town purposes	*2,466.85*	*2,088.87*	*3,044.41*	*2,736.32*
Highway purposes	*2,867.00*	*4,329.00*	*4,850.00*	*1,940.00*
District purposes				
Special property taxes	26.30	47.90		26.31
Bank taxes				
Mortgage taxes	*26.30*	*47.90*		*26.31*
Special assessments				
Interest		85.65		
Licenses and permits	195.77	49.00	138.53	130.10
Fines and penalties				
Gifts and grants	1,300.00	4,360.00	2,430.00	1,600.00
Departmental earnings	85.20	10.00	7.00	75.00
Cemeteries				
All others			35.60	
NON-REVENUE	**$843.77**	**$1,398.60**	**$1,779.78**	**$1,826.40**
Municipal indebtedness				**1,000.00**
Temporary loans				1,000.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds			**67.12**	
Trust and investment transactions	**843.77**	**1,398.60**	**1,771.86**	**826.40**
Total receipts	**$7,784.89**	**$12,369.02**	**$12,285.52**	**$8,334.13**
Balance on hand at beginning	700.81	1,100.75	1,062.05	141.25
Grand total	**$8,485.70**	**$13,469.77**	**$13,347.57**	**$8,475.38**

PAYMENTS	(785) Tyre; population, 895	(786) Wethersfield; population, 895	(788) Wheeler; population, 892	(789) Austerlitz; population, 889
COST OF GOVERNMENT	**$4,043.59**	**$6,436.53**	**$10,052.87**	**$5,840.31**
General	**4,033.28**	**6,436.53**	**10,052.87**	**5,804.89**
General government	1,019.38	868.22	1,206.28	1,160.38
Protection of persons and property	10.50		15.01	9.00
General	*10.50*		*15.01*	*9.00*
Special districts—fire				
Special districts—water				
Conservation of health	118.69	103.24	89.95	247.80
Sanitation and promotion of cleanliness (sewers)				
Highways	2,372.07	5,205.75	7,746.69	4,167.28
General	*2,372.07*	*5,205.75*	*7,746.69*	*4,167.28*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	482.64	144.35	899.94	170.43
Soldiers' relief				
Education	30.00	16.05	45.00	
Cemeteries				
Public utilities—non-commercial				
All others		98.92	50.00	50.00
Interest	**10.31**			**35.42**
On temporary loans	10.31			
On bonds				35.42
Permanent improvements	**1,738.20**	**3,560.32**		**627.33**
Municipal indebtedness	**400.00**			**500.00**
Temporary loans	400.00			
Bonds				500.00
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds		**6.00**	**73.64**	**34.28**
Trust and investm't transactions	**858.21**	**1,398.60**	**1,712.86**	**826.40**
Total payments	**$7,040.00**	**$11,401.45**	**$11,839.37**	**$7,928.32**
Balance at close of year	1,445.70	2,068.32	1,508.20	647.06
Grand total	**$8,485.70**	**$13,469.77**	**$13,347.57**	**$8,475.38**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(790) Prattsville; population, 887	(791) West Union; population, 885	(792) Clermont; population, 881	(793) Berkshire; population, 875
REVENUE	**$3,921.58**	**$8,819.04**	**$6,943.34**	**$5,472.83**
General	**3,921.58**	**8,819.04**	**6,943.34**	**5,472.83**
General property taxes	3,019.19	6,220.81	5,519.22	4,075.68
Town purposes	*1,469.19*	*1,782.19*	*2,219.22*	*1,678.82*
Highway purposes	*1,300.00*	*4,438.62*	*3,300.00*	*2,396.86*
District purposes	*250.00*			
Special property taxes	94.29		12.80	35.21
Bank taxes				
Mortgage taxes	*94.29*		*12.80*	*35.21*
Special assessments				
Interest	5.00			15.00
Licenses and permits	58.10	92.25	350.00	100.00
Fines and penalties	45.00	.85		10.00
Gifts and grants	700.00	2,500.00	1,000.00	1,117.48
Departmental earnings			61.32	110.00
Cemeteries				
All others		5.13		9.46
NON-REVENUE	**$1,172.31**	**$3,384.68**	**$745.60**	**$1,554.07**
Municipal indebtedness		**2,000.00**		
Temporary loans		2,000.00		
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**7.17**	**27.00**	**24.80**	**333.57**
Trust and investment transactions	**1,165.14**	**1,357.68**	**720.80**	**1,220.50**
Total receipts	**$5,093.89**	**$12,203.72**	**$7,688.94**	**$7,026.90**
Balance on hand at beginning	1,558.06	190.09	1,814.03	1,352.65
Grand total	**$6,651.95**	**$12,393.81**	**$9,502.97**	**$8,379.55**

PAYMENTS	(790) Prattsville; population, 887	(791) West Union; population, 885	(792) Clermont; population, 881	(793) Berkshire; population, 875
COST OF GOVERNMENT	**$3,768.98**	**$7,448.22**	**$5,367.09**	**$5,446.96**
General	**3,619.90**	**7,409.60**	**5,367.09**	**5,446.96**
General government	680.10	610.96	998.98	499.77
Protection of persons and property	286.20	14.70	9.00	159.50
General	*36.20*	*14.70*	*9.00*	*159.50*
Special districts—fire	*250.00*			
Special districts—water				
Conservation of health	211.60	121.75	14.19	109.62
Sanitation and promotion of cleanliness (sewers)				
Highways	2,413.08	6,608.39	4,223.49	4,551.94
General	*2,413.08*	*6,608.39*	*4,223.49*	*4,551.94*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	3.50		64.15	
Soldiers' relief				
Education	25.50	53.80	57.28	19.20
Cemeteries				
Public utilities—non-commercial				
All others				106.93
Interest	**149.00**	**38.62**	**30.00**	
On temporary loans	45.00	38.62	30.00	
On bonds	104.00			
Permanent improvements		**250.00**	**600.00**	**329.48**
Municipal indebtedness	**330.00**	**2,500.00**	**600.00**	
Temporary loans	130.00	2,500.00		
Bonds	200.00			
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds		**27.00**	**530.64**	**333.57**
Trust and investm't transactions	**1,165.14**	**1,357.68**	**720.80**	**1,238.10**
Total payments	**$5,264.12**	**$11,582.90**	**$7,298.53**	**$7,348.11**
Balance at close of year	1,387.83	810.91	2,204.44	1,031.44
Grand total	**$6,651.95**	**$12,393.81**	**$9,502.97**	**$8,379.55**

RECEIPTS	(794) Plainfield; population, 873	(795) Rathbone; population, 869	(796) Roseboom; population, 867	(797) Mansfield; population, 867
REVENUE	**$5,930.34**	**$11,488.83**	**$5,289.83**	**$6,978.56**
General	**5,930.34**	**11,488.83**	**5,289.83**	**6,978.56**
General property taxes	4,204.09	6,697.74	3,603.99	4,838.76
Town purposes	*1,306.69*	*1,847.74*	*1,311.73*	*1,256.76*
Highway purposes	*2,737.65*	*4,850.00*	*2,292.26*	*3,582.00*
District purposes	*249.75*			
Special property taxes	39.22		21.48	52.86
Bank taxes				
Mortgage taxes	*39.22*		*21.48*	*52.86*
Special assessments				
Interest	38.43			
Licenses and permits	129.60		252.50	108.00
Fines and penalties				
Gifts and grants	1,338.85	4,660.00	1,383.86	1,925.00
Departmental earnings	56.00	9.00	8.00	53.94
Cemeteries				
All others	34.15	122.09	20.00	
NON-REVENUE	**$1,925.86**	**$1,828.84**	**$2,220.10**	**$1,450.48**
Municipal indebtedness				
Temporary loans				
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**10.54**		**175.00**	**25.00**
Trust and investment transactions	**1,915.32**	**1,828.84**	**2,045.10**	**1,425.48**
Total receipts	**$7,856.20**	**$13,317.67**	**$7,509.93**	**8,429.04**
Balance on hand at beginning	2,282.81	1,487.31	312.81	286.67
Grand total	**$10,139.01**	**$14,804.98**	**$7,822.74**	**$8,715.71**

PAYMENTS	(794) Plainfield; population, 873	(795) Rathbone; population, 869	(796) Roseboom; population, 867	(797) Mansfield; population, 867
COST OF GOVERNMENT	**$6,428.32**	**$9,265.32**	**$4,626.00**	**$5,896.88**
General	**6,428.32**	**9,207.40**	**4,626.00**	**5,896.88**
General government	622.59	1,024.02	612.82	580.01
Protection of persons and property	160.45		123.86	117.77
General	*124.00*		*123.86*	*117.17*
Special districts—fire	*36.45*			
Special districts—water				
Conservation of health	104.10	61.60	107.85	116.15
Sanitation and promotion of cleanliness (sewers)				
Highways	5,316.18	8,002.78	3,497.93	5,043.35
General	*5,103.28*	*8,002.78*	*3,497.93*	*5,043.35*
Special districts—lighting	*212.90*			
Special districts—sprinkling				
Special districts—sidewalks				
Charities	4.00	89.00	218.69	
Soldiers' relief	50.00			
Education	21.00	30.00	64.85	29.60
Cemeteries				
Public utilities—non-commercial				
All others	150.00			10.00
Interest		**57.92**		
On temporary loans		57.92		
On bonds				
Permanent improvements				**840.40**
Municipal indebtedness		**156.90**		
Temporary loans		156.90		
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds			**175.00**	**25.00**
Trust and investm't transactions	**1,927.47**	**1,826.48**	**2,045.10**	**1,351.22**
Total payments	**$8,355.79**	**$11,248.70**	**$6,846.10**	**$8,113.50**
Balance at close of year	1,783.22	3,556.28	976.64	602.21
Grand total	**$10,139.01**	**$14,804.98**	**$7,822.74**	**$8,715.71**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(798) Bovina; population, 867	(799) Bridgewater; population, 862	(800) Williamstown; population, 861	(801) Brandon; population, 860
REVENUE	**$7,281.86**	**$8,642.09**	**$8,325.77**	**$3,682.72**
General	**7,281.86**	**8,642.09**	**8,325.77**	**3,682.72**
General property taxes	5,659.56	4,864.72	4,341.80	2,704.48
Town purposes	*2,527.18*	*1,403.90*	*1,619.00*	*1,310.71*
Highway purposes	*2,588.63*	*3,460.82*	*2,722.80*	*1,393.78*
District purposes	*543.75*			
Special property taxes	81.90	67.96	41.92	
Bank taxes				
Mortgage taxes	*81.90*	*67.96*	*41.92*	
Special assessments				
Interest				
Licenses and permits	67.00	229.95	470.78	25.56
Fines and penalties				10.00
Gifts and grants	1,330.90	3,479.46	3,462.69	910.00
Departmental earnings	137.50			
Cemeteries				
All others	5.00		8.58	32.68
NON-REVENUE	**$1,755.20**	**$1,528.88**	**$1,546.44**	**$1,452.00**
Municipal indebtedness				**100.00**
Temporary loans				100.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds				**95.20**
Trust and investment transactions	**1,755.20**	**1,528.88**	**1,546.44**	**1,256.80**
Total receipts	**$9,037.06**	**$10,170.97**	**$9,872.21**	**$5,134.73**
Balance on hand at beginning	1,593.04	333.64	1,019.27	418.58
Grand total	**$10,630.10**	**$10,504.61**	**$10,891.48**	**$5,553.31**

PAYMENTS	(798) Bovina; population, 867	(799) Bridgewater; population, 862	(800) Williamstown; population, 861	(801) Brandon; population, 860
COST OF GOVERNMENT	**$6,162.64**	**$6,294.04**	**$4,374.53**	**$3,752.61**
General	**6,128.39**	**6,190.54**	**4,374.53**	**3,747.53**
General government	598.29	552.06	921.51	605.32
Protection of persons and property	729.25	30.94	3.50	52.55
General	*185.50*	*30.94*	*3.50*	*52.55*
Special districts—fire	*543.75*			
Special districts—water				
Conservation of health	155.87	93.09	119.45	105.00
Sanitation and promotion of cleanliness-(sewers)				
Highways	4,594.48	5,514.45	3,021.27	2,907.66
General	*4,594.48*	*5,514.45*	*3,012.27*	*2,907.66*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	2.00		11.00	
Soldiers' relief			10.00	
Education	48.50		18.00	37.00
Cemeteries				10.00
Public utilities—non-commercial				
All others			269.80	30.00
Interest	**34.25**	**103.50**		**5.08**
On temporary loans	34.25			5.08
On bonds		103.50		
Permanent improvements			**3,497.55**	
Municipal indebtedness	**1,043.68**	**400.00**		**100.00**
Temporary loans	1,043.68			100.00
Bonds		400.00		
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**.50**			**95.20**
Trust and investm't transactions	**1,757.81**	**1,528.88**	**1,533.94**	**1,256.80**
Total payments	**$8,964.63**	**$8,222.92**	**$9,406.02**	**$5,204.61**
Balance at close of year	1,665.47	2,281.69	485.46	348.70
Grand total	**$10,630.10**	**$10,504.61**	**$10,891.48**	**$5,553.31**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(802) Thurston; population, 855	(803) Kent; population, 854	(804) Lewis; population, 844	(805) Locke; population, 843
REVENUE	**$6,652.78**	**$8,171.11**	**$11,738.75**	**$11,583.15**
General	**6,652.78**	**8,171.11**	**11,738.75**	**11,583.15**
General property taxes	4,884.77	5,748.44	6,042.08	6,026.46
Town purposes	*1,659.77*	*1,898.44*	*3,006.10*	*2,831.63*
Highway purposes	*3,225.00*	*3,850.00*	*3,035.98*	*2,243.00*
District purposes				*951.83*
Special property taxes		219.92	48.72	435.21
Bank taxes				*323.50*
Mortgage taxes		*219.92*	*48.72*	*111.71*
Special assessments				
Interest				
Licenses and permits	92.50	51.75	4,103.00	204.00
Fines and penalties				
Gifts and grants	1,600.00	2,100.00	1,500.00	4,877.48
Departmental earnings	75.51	38.40	44.95	40.00
Cemeteries				
All others		12.60		
NON-REVENUE	**$1,582.56**	**$988.74**	**$3,129.83**	**$2,098.90**
Municipal indebtedness			**750.00**	**395.00**
Temporary loans			750.00	395.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds			**305.87**	**263.24**
Trust and investment transactions	**1,582.56**	**988.74**	**2,073.96**	**1,440.66**
Total receipts	**$8,235.34**	**$9,159.85**	**$14,868.58**	**$13,682.05**
Balance on hand at beginning	1,526.78	1,466.27	528.11	212.09
Grand total	**$9,762.12**	**$10,626.12**	**$15,396.69**	**$13,894.14**

PAYMENTS	(802) Thurston; population, 855	(803) Kent; population, 854	(804) Lewis; population 844	(805) Locke; population 843
COST OF GOVERNMENT	**$5,229.20**	**$8,176.71**	**$7,203.41**	**$6,337.10**
General	**5,229.20**	**8,176.71**	**7,108.41**	**6,312.09**
General government	471.18	1,083.27	1,003.98	916.18
Protection of persons and property	163.50	29.40	408.25	954.98
General	*163.50*	*29.40*	*408.25*	*3.15*
Special districts—fire				
Special districts—water				*951.83*
Conservation of health	136.50	142.88	127.22	13.25
Sanitation and promotion of cleanliness (sewers)				
Highways	4,432.40	6,829.46	5,197.25	4,125.39
General	*4,432.40*	*6,829.46*	*5,197.25*	*4,125.39*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	14.00	15.70	269.18	229.58
Soldiers' relief			25.00	
Education	12.00	66.00	19.00	20.00
Cemeteries		10.00		
Public utilities—non-commercial				
All others	.32		58.53	52.71
Interest			**95.00**	**25.01**
On temporary loans				25.01
On bonds			95.00	
Permanent improvements			**4,194.41**	**4,382.37**
Municipal indebtedness			**1,050.00**	**1,100.00**
Temporary loans				1,100.00
Bonds			1,050.00	
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds			**328.87**	**261.19**
Trust and investm't transactions	**1,582.56**	**988.74**	**1,856.94**	**1,413.74**
Total payments	**$6,812.46**	**$9,165.45**	**$14,633.63**	**$13,494.40**
Balance at close of year	2,949.66	1,460.67	763.06	399.74
Grand total	**$9,762.12**	**$10,626.12**	**$15,396.69**	**$13,894.14**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(806) Arkwright; population, 843	(807) Hornby; population, 842	(808) Wells; population, 842	(810) Steuben; population, 839
REVENUE	**$6,142.08**	**$5,475.75**	**$16,603.99**	**$8,440.82**
General	**6,142.08**	**5,475.75**	**16,603.99**	**8,440.82**
General property taxes	3,941.72	3,863.75	13,085.34	3,199.67
Town purposes	*1,279.72*	*1,388.75*	*9,160.34*	*1,111.53*
Highway purposes	*3,662.00*	*2,475.00*	*3,925.00*	*2,088.14*
District purposes				
Special property taxes	131.06			80.42
Bank taxes				
Mortgage taxes	*131.06*			*80.42*
Special assessments				
Interest				
Licenses and permits	122.00	36.00	1,596.96	1,632.72
Fines and penalties				
Gifts and grants	1,675.00	1,580.00	1,650.00	3,488.51
Departmental earnings	272.30	40.40		
Cemeteries				
All others		5.60	271.09	39.50
NON-REVENUE	**$3,093.88**	**$2,840.98**	**$1,679.22**	**$2,761.56**
Municipal indebtedness	**1,000.00**	**500.00**		
Temporary loans	1,000.00	500.00		
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**857.00**	**294.38**	**112.70**	**463.84**
Trust and investment transactions	**1,236.88**	**2,046.60**	**1,566.52**	**2,297.72**
Total receipts	**$10,235.96**	**$8,316.73**	**$18,283.21**	**$11,202.38**
Balance on hand at beginning	630.75	1,196.55	857.17	940.66
Grand total	**$10,866.71**	**$9,513.28**	**$19,140.38**	**$12,143.04**

PAYMENTS	(806) Arkwright; population, 843	(807) Hornby; population, 842	(808) Wells; population, 842	(810) Steuben; population, 839
COST OF GOVERNMENT	**$8,219.25**	**$5,375.81**	**$11,734.06**	**$8,163.10**
General	8,219.25	5,375.81	11,647.06	8,163.10
General government	726.29	599.05	1,620.36	561.93
Protection of persons and property	33.00	24.77	96.78	3.30
General	*33.00*	*24.77*	*96.78*	*3.30*
Special districts—fire				
Special districts—water				
Conservation of health	112.26	11.00	389.00	85.05
Sanitation and promotion of cleanliness (sewers)				
Highways	7,238.72	4,449.02	7,789.87	7,316.45
General	*7,238.72*	*4,449.02*	*7,789.87*	*7,316.45*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities		216.91	623.38	2.52
Soldiers' relief				
Education	35.05		85.80	48.00
Cemeteries				
Public utilities—non-commercial				
All others	73.93	75.06	1,041.87	145.85
Interest			*87.00*	
On temporary loans			87.00	
On bonds				
Permanent improvements	**100.00**	**676.69**	**1,278.40**	
Municipal indebtedness			**3,816.86**	
Temporary loans				
Bonds				
Other indebtedness			3,816.86	
To Co. Treasurer to reduce taxes				
Transfers and refunds	**857.00**	**294.38**	**112.70**	**465.78**
Trust and investm't transactions	**1,236.88**	**1,945.44**	**1,566.83**	**2,297.72**
Total payments	**$10,413.13**	**$8,292.32**	**$18,508.85**	**$10,926.60**
Balance at close of year	453.58	1,220.96	631.53	1,216.44
Grand total	**$10,866.71**	**$9,513.28**	**$19,140.38**	**$12,143.04**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(811) Otto; population, 839	(812) Fenner; population, 836	(813) Litchfield; population, 836	(814) Greenville; population, 836
REVENUE	**$6,452.29**	**$7,434.43**	**$5,925.00**	**$5,613.11**
General	**6,452.29**	**7,434.43**	**5,925.00**	**5,613.11**
General property taxes	4,992.04	5,055.59	4,478.20	3,944.73
Town purposes	*1,252.04*	*1,991.08*	*3,778.20*	*1,944.73*
Highway purposes	*3,660.00*	*3,064.51*	*1,700.00*	*2,000.00*
District purposes	*100.00*			
Special property taxes	90.35	39.90	37.60	86.92
Bank taxes				
Mortgage taxes	*90.35*	*39.90*	*37.60*	*86.92*
Special assessments				
Interest				
Licenses and permits	187.25	72.00	237.20	227.05
Fines and penalties				
Gifts and grants	1,125.00	1,775.00	1,170.00	1,350.00
Departmental earnings	57.65	75.70		
Cemeteries				
All others		416.24	2.00	4.41
NON-REVENUE	**$3,216.39**	**$2,809.02**	**$1,484.73**	**$1,224.11**
Municipal indebtedness	**1,663.75**	**1,050.00**		
Temporary loans	1,663.75	1,050.00		
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**310.00**	**330.00**	**112.57**	**103.89**
Trust and investment transactions	**1,242.64**	**1,429.02**	**1,372.16**	**1,120.22**
Total receipts	**$9,668.68**	**$10,243.45**	**$8,409.73**	**$6,837.22**
Balance on hand at beginning	181.33	324.73	1,358.58	602.48
Grand total	**$9,850.01**	**$10,568.18**	**$9,768.31**	**$7,439.70**

PAYMENTS	(811) Otto; population, 839	(812) Fenner; population, 836	(813) Litchfield; population, 836	(814) Greenville; population, 836
COST OF GOVERNMENT	**$7,550.98**	**$7,107.14**	**$5,165.37**	**$4,988.39**
General	**7,550.98**	**7,099.64**	**3,746.62**	**4,966.39**
General government	734.01	1,003.50	710.31	1,091.68
Protection of persons and property	33.65	87.00	57.35	3.00
General	*33.65*	*87.00*	*57.35*	*3.00*
Special districts—fire				
Special districts—water				
Conservation of health	123.70	121.14	118.31	52.90
Sanitation and promotion of cleanliness (sewers)				
Highways	6,586.62	5,834.94	2,504.08	3,730.74
General	*6,586.62*	*5,834.94*	*2,504.08*	*3,730.74*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	26.42	25.36	310.57	30.07
Soldiers' relief	12.30			
Education	34.28	27.70	46.00	58.00
Cemeteries				
Public utilities—non-commercial				
All others				
Interest		**7.50**	**1,418.75**	**22.00**
On temporary loans		7.50		22.00
On bonds			1,418.75	
Permanent improvements		**802.04**		**146.34**
Municipal indebtedness	**563.75**	**500.00**	**1,000.00**	**400.00**
Temporary loans	563.75	500.00		400.00
Bonds			1,000.00	
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**310.00**	**403.79**	**112.57**	**103.89**
Trust and investm't transactions	**1,228.38**	**1,448.41**	**1,372.16**	**1,120.22**
Total payments	**$9,653.11**	**$10,261.38**	**$7,650.10**	**$6,758.84**
Balance at close of year	196.90	306.80	2,118.21	680.86
Grand total	**$9,850.01**	**$10,568.18**	**$9,768.31**	**$7,439.70**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(815) Catlin; population, 834	(817) Mc-Donough; population, 825	(818) Milan; population, 824	(819) Italy; population, 823
REVENUE	**$6,018.44**	**$4,960.82**	**$6,530.03**	**$12,901.71**
General	**6,018.44**	**4,960.82**	**6,530.03**	**12,901.71**
General property taxes	4,495.01	3,583.19	4,837.34	6,551.47
Town purposes	*1,845.01*	*1,298.47*	*2,767.34*	*3,226.47*
Highway purposes	*2,650.00*	*2,284.72*	*2,070.00*	*3,325.00*
District purposes				
Special property taxes	34.86			
Bank taxes				
Mortgage taxes	*34.86*			
Special assessments				
Interest			44.69	36.99
Licenses and permits	45.45	117.00	118.00	4,237.00
Fines and penalties	20.35	1.00		
Gifts and grants	1,400.00	1,254.63	1,530.00	2,000.00
Departmental earnings		5.00		76.25
Cemeteries				
All others	22.77			
NON-REVENUE	**$3,588.86**	**$1,657.68**	**$2,444.39**	**$1,727.32**
Municipal indebtedness	**1,500.00**	**100.00**	**1,060.00**	**100.00**
Temporary loans	1,500.00	100.00	1,060.00	100.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**192.08**	**55.60**		**35.00**
Trust and investment transactions	**1,896.78**	**1,502.08**	**1,384.39**	**1,592.32**
Total receipts	**$9,607.30**	**$6,618.50**	**$8,974.42**	**$14,629.03**
Balance on hand at beginning	1,719.07	2,201.62	211.87	999.63
Grand total	**$11,326.37**	**$8,820.12**	**$9,186.29**	**$15,628.66**

PAYMENTS	(815) Catlin; population, 834	(817) Mc-Donough; population, 825	(818) Milan; population, 824	(819) Italy; population, 823
COST OF GOVERNMENT	**$5,961.74**	**$4,067.50**	**$5,539.98**	**$6,631.52**
General	**5,961.74**	**4,067.50**	**5,497.23**	**6,607.94**
General government	1,156.73	668.24	1,127.91	752.87
Protection of persons and property	84.51	49.20	380.00	237.00
General	*84.51*	*49.20*	*380.00*	*237.00*
Special districts—fire				
Special districts—water				
Conservation of health	100.15	120.00	147.25	90.75
Sanitation and promotion of cleanliness (sewers)				
Highways:	4,343.53	3,174.44	3,750.52	5,205.53
General	*4,343.53*	*3,174.44*	*3,750.52*	*5,205.53*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	66.15	21.72	45.50	167.64
Soldiers' relief		10.00		
Education	48.50	16.90	46.55	31.15
Cemeteries				
Public utilities—non-commercial				
All others	162.17	25.00		123.00
Interest			**42.75**	**23.58**
On temporary loans			42.75	23.58
On bonds				
Permanent improvements	**1,768.36**	**758.30**	**1,060.00**	**414.60**
Municipal indebtedness			**550.00**	**1,350.00**
Temporary loans			550.00	1,350.00
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**138.08**		**1.25**	35.00
Trust and investm't transactions	**1,896.78**	**1,502.08**	**1,428.89**	**1,592.86**
Total payments	**$9,764.96**	**$6,327.88**	**$8,580.12**	**$10,023.98**
Balance at close of year	1,561.41	2,492.24	606.17	5,604.68
Grand total	**$11,326.37**	**$8,820.12**	**$9,186.29**	**$15,628.66**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(820) Centerville; population, 813	(821) Fremont; population, 812	(823) Lumberland; population, 806	(824) Pinckney; population, 804
REVENUE	**$8,080.18**	**$9,224.60**	**$10,859.79**	**$7,719.34**
General	**8,080.18**	**9,224.60**	**10,859.79**	**7,719.34**
General property taxes	6,200.00	5,779.90	8,581.03	5,806.07
Town purposes	*3,100.00*	*2,179.90*	*5,497.03*	*2,776.53*
Highway purposes	*3,100.00*	*3,600.00*	*3,084.00*	*3,029.54*
District purposes				
Special property taxes	131.29		10.27	31.64
Bank taxes	*57.84*			
Mortgage taxes	*73.45*		*10.27*	*31.64*
Special assessments				
Interest				
Licenses and permits	77.75	72.00	169.75	218.75
Fines and penalties	50.00			10.00
Gifts and grants	1,620.00	3,250.00	1,867.20	1,556.58
Departmental earnings		104.00	231.54	62.00
Cemeteries				
All others	1.14	18.70		34.30
NON-REVENUE	**$1,494.56**	**$1,942.24**	**$2,609.17**	**$2,838.90**
Municipal indebtedness		**226.84**	**1,488.86**	**800.00**
Temporary loans		226.84	1,488.86	800.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds		**100.00**	**149.45**	**100.00**
Trust and investment transactions	**1,494.56**	**1,615.40**	**970.86**	**1,938.90**
Total receipts	**$9,574.74**	**$11,166.84**	**$13,468.96**	**$10,558.24**
Balance on hand at beginning	2,128.97	2,640.03	2,595.85	1,386.04
Grand total	**$11,703.71**	**$13,806.87**	**$16,064.81**	**$11,944.28**

PAYMENTS	(820) Centerville; population, 813	(821) Fremont; population, 812	(823) Lumberland; population, 806	(824) Pinckney; population, 804
COST OF GOVERNMENT	**$6,219.02**	**$8,690.56**	**$7,730.93**	**$6,246.11**
General	**6,217.56**	**8,548.56**	**7,170.93**	**5,919.11**
General government	964.85	723.51	867.87	791.97
Protection of persons and property	60.45		152.00	
General	*60.45*		*152.00*	
Special districts—fire				
Special districts—water				
Conservation of health	99.96	111.46	25.00	121.60
Sanitation and promotion of cleanliness (sewers)				
Highways	4,944.77	7,431.24	6,023.76	4,800.21
General	*4,944.77*	*7,431.24*	*6,023.76*	*4,800.21*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	21.28	13.85		2.00
Soldiers' relief				5.00
Education	16.00	32.00		10.00
Cemeteries				
Public utilities—non-commercial				
All others	110.25	236.50	102.30	188.33
Interest	**1.46**	**142.00**	**560.00**	**327.00**
On temporary loans	1.46	92.00		
On bonds		50.00	560.00	327.00
Permanent improvements	**500.00**		**3,004.44**	**1,536.91**
Municipal indebtedness	**120.00**	**1,000.00**	**3,292.36**	**1,000.00**
Temporary loans	120.00		292.36	
Bonds		1,000.00	3,000.00	1,000.00
Other indebtedness				
To Co. Treasurer to reduce taxes				**31.64**
Transfers and refunds		**100.00**	**149.45**	**110.36**
Trust and investm't transactions	**1,504.45**	**1,481.68**	**967.96**	**1,915.80**
Total payments	**$8,343.47**	**$11,272.24**	**$15,145.14**	**$10,840.82**
Balance at close of year	3,360.24	2,534.63	919.67	1,103.46
Grand total	**$11,703.71**	**$13,806.87**	**$16,064.81**	**$11,944.28**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(825) West Sparta; population, 800	(826) Columbus; population, 794	(827) Coventry; popualtion, 793	(828) Edinburgh; population, 785
REVENUE	**$7,731.79**	**$7,548.89**	**$6,077.47**	**$3,977.67**
General	7,731.79	7,548.89	6,077.47	3,977.67
General property taxes	3,201.40	5,444.93	4,168.87	2,350.33
Town purposes	*3,090.00*	*1,971.55*	*1,743.87*	*1,373.03*
Highway purposes	.....	*3,473.38*	*2,425.00*	*977.30*
District purposes	.....	.....	.....	.....
Special property taxes	33.09	.....	.....	6.39
Bank taxes	.....	.....	.....	.....
Mortgage taxes	*33.09*	.....	.....	*6.39*
Special assessments	.....	.....	.....	.....
Interest	.....	.....	.....	.....
Licenses and permits	17.25	.....	100.80	1,031.95
Fines and penalties	.....	.....	.....	.....
Gifts and grants	1,110.00	2,032.54	1,801.48	519.30
Departmental earnings	277.25	71.42	6.32	.....
Cemeteries	.....	.....	.....	69.70
All others	2.80	.....	.....	.....
NON-REVENUE	**$2,992.88**	**$1,695.33**	**$2,182.32**	**$2,123.89**
Municipal indebtedness	**1,050.00**	.....	**627.88**	**328.77**
Temporary loans	1,050.00	.....	627.88	328.77
Bonds—general	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**200.00**	**61.32**	.....	**7.79**
Trust and investment transactions	**1,742.88**	**1,634.01**	**1,554.44**	**1,787.33**
Total receipts	**$10,724.67**	**$9,244.22**	**$8,259.79**	**$6,101.56**
Balance on hand at beginning	2,985.82	621.17	202.26	367.95
Grand total	**$13,710.49**	**$9,865.39**	**$8,462.05**	**$6,469.51**

PAYMENTS	(825) West Sparta; population, 800	(826) Columbus; population, 794	(827) Coventry; population, 793	(828) Edinburgh; population, 785
COST OF GOVERNMENT	**$8,155.32**	**$5,018.89**	**$4,836.78**	**$3,545.61**
General	8,143.82	5,018.89	4,836.78	3,545.61
General government	793.84	1,087.85	467.14	647.32
Protection of persons and property	67.95	.....	11.00	38.63
General	*67.95*	.....	*11.00*	*38.63*
Special districts—fire	.....	.....	.....	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	8.90	36.45	66.85	92.11
Sanitation and promotion of cleanliness (sewers)	5,644.34	3,763.69	4,246.79	2,416.25
Highways	*5,644.34*	*3,763.69*	*4,246.79*	*2,416.25*
General	.....	.....	.....	.....
Special districts—lighting	.....	.....	.....	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	43.40	7.00	304.80
Charities	.....	.....	.....	.....
Soldiers' relief	22.75	50.00	38.00	46.50
Education	.....	.....	.....	.....
Cemeteries	.....	.....	.....	.....
Public utilities—non-commercial	.....	.....	.....	.....
All others	1,606.04	37.50	.....	.....
Interest	**11.50**	.....	.....	.....
On temporary loans	11.50	.....	.....	.....
On bonds	.....	.....	.....	.....
Permanent improvements	**2,635.06**	**1,580.58**	**1,123.67**	**1,040.29**
Municipal indebtedness	.....	.....	.....	.....
Temporary loans	.....	.....	.....	.....
Bonds	.....	.....	.....	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	**345.32**	**74.32**	.....	**7.79**
Trust and investm't transactions	**1,742.98**	**1,634.01**	**1,538.82**	**1,630.69**
Total payments	**$12,878.68**	**$8,307.80**	**$7,499.27**	**$6,224.38**
Balance at close of year	831.81	1,557.59	962.78	245.13
Grand total	**$13,710.49**	**$9,865.39**	**$8,462.05**	**$6,469.51**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(829) Napoli; population, 783	(831) Brighton; population, 777	(832) Ischua; population, 775	(833) Westford; population, 773
REVENUE	**$5,013.56**	**$12,184.05**	**$8,207.26**	**$5,496.63**
General	**5,013.56**	**12,184.05**	**8,207.26**	**5,496.63**
General property taxes	3,476.92	10,548.65	5,749.49	4,111.97
Town purposes	*1,442.92*	*4,148.65*	*3,103.92*	*2,295.95*
Highway purposes	*2,034.00*	*6,400.00*	*2,134.83*	*1,816.02*
District purposes			*510.74*	
Special property taxes	50.00		64.42	31.16
Bank taxes				
Mortgage taxes	*50.00*		*64.42*	*31.16*
Special assessments				
Interest		218.75		
Licenses and permits	42.30	316.65	36.90	110.00
Fines and penalties				
Gifts and grants	1,425.00	1,100.00	1,650.00	1,216.02
Departmental earnings	8.94		700.00	27.48
Cemeteries				
All others	10.40		6.45	
NON-REVENUE	**$1,872.80**	**$16,011.48**	**$3,361.63**	**$3,212.86**
Municipal indebtedness	**765.25**	**15,000.00**	**500.00**	
Temporary loans	765.25	15,000.00	500.00	
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**60.83**	**240.31**	**1,579.79**	**170.00**
Trust and investment transactions	1,046.72	771.17	1,281.84	3,042.86
Total receipts	**$6,886.36**	**$28,195.53**	**$11,568.89**	**$8,709.49**
Balance on hand at beginning	260.41	770.83	1,408.14	422.67
Grand total	$7,146.77	$28,966.36	$12,977.03	$9,132.16

PAYMENTS	(829) Napoli; population, 783	(831) Brighton; population, 777	(832) Ischua; population, 775	(833) Westford; population, 773
COST OF GOVERNMENT	**$5,502.72**	**$25,943.25**	**$7,535.61**	**$4,321.11**
General	**5,502.72**	**25,943.25**	**7,043.62**	**4,206.11**
General government	607.22	2,285.68	883.70	442.28
Protection of persons and property	14.00	13.50	43.00	
General	*14.00*	*13.50*	*43.00*	
Special districts—fire				
Special districts—water				
Conservation of health	83.25	126.40	95.95	106.09
Sanitation and promotion of cleanliness (sewers)				
Highways	4,180.25	23,345.92	5,691.47	3,588.94
General	*4,180.25*	*23,345.92*	*5,325.22*	*3,588.94*
Special districts—lighting			*366.25*	
Special districts—sprinkling				
Special districts—sidewalks				
Charities	536.00		167.10	36.80
Soldiers' relief	10.00			
Education	22.00	144.00	38.02	32.00
Cemeteries		13.00		
Public utilities—non-commercial				
All others	50.00	14.75	124.38	
Interest			491.99	115.00
On temporary loans			491.99	40.00
On bonds				75.00
Permanent improvements		973.80	**115.00**	
Municipal indebtedness	**280.25**		**3,750.00**	**1,400.00**
Temporary loans	280.25		3,750.00	900.00
Bonds				500.00
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**103.13**	**168.00**		**178.00**
Trust and investm't transactions	1,054.63	771.17	1,281.84	3,039.55
Total payments	**$6,940.73**	**$27,856.22**	**$12,682.45**	**$8,938.66**
Balance at close of year	206.04	1,110.14	294.58	193.50
Grand total	$7,146.77	$28,966.36	$12,977.03	$9,132.16

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(834) Watson; population, 771	(835) New Hudson; population, 762	(836) Preble; population, 761	(837) Greig; population, 758
REVENUE	**$7,341.40**	**$8,395.81**	**$6,146.34**	**$6,912.92**
General	**7,341.40**	**8,395.81**	**6,146.34**	**6,912.92**
General property taxes	1,639.77	6,453.51	5,221.35	4,596.59
Town purposes	*3,348.53*	*2,478.51*	*3,446.35*	*1,096.59*
Highway purposes	.....	*3,975.00*	*1,775.00*	*3,500.00*
District purposes	.....	.....	.....	.....
Special property taxes	4.18	65.60	114.99	.....
Bank taxes	.....	.....	.....	.....
Mortgage taxes	*4.18*	*65.60*	*114.99*	.....
Special assessments	.....	.....	.....	.....
Interest	.....	28.81	.....	.....
Licenses and permits	169.75	85.00	.....	198.63
Fines and penalties	.....	5.00	10.00	.....
Gifts and grants	2,016.17	1,750.00	650.00	2,025.00
Departmental earnings	.....	.....	150.00	92.70
Cemeteries	.....	.....	.....	.....
All others	163.00	7.89	.....	.....
NON-REVENUE	**$1,940.20**	**$4,460.14**	**$1,684.10**	**$1,491.19**
Municipal indebtedness	.....	**2,700.00**	.....	.....
Temporary loans	.....	200.00	.....	.....
Bonds—general	.....	2,500.00	.....	.....
Other indebtedness	.....	.....	.....	.....
Premium and accrued interest	.....	.....	.....	.....
Transfers and refunds	**346.65**	.....	.....	**193.75**
Trust and investment transactions	**1,593.55**	**1,760.14**	**1,684.10**	**1,297.44**
Total receipts	**$9,281.60**	**$12,855.95**	**$7,830.44**	**$8,404.11**
Balance on hand at beginning	747.18	1,132.90	2,780.60	207.75
Grand total	**$10,028.78**	**$13,988.85**	**$10,611.04**	**$8,611.86**

PAYMENTS	(834) Watson; population, 771	(835) New Hudson; population, 762	(836) Preble; population, 761	(837) Greig; population, 758
COST OF GOVERNMENT	**$4,763.63**	**$6,037.59**	**$4,070.95**	**$5,287.17**
General	**4,763.63**	**5,988.85**	**4,042.12**	**5,287.17**
General government	728.96	691.77	600.63	620.11
Protection of persons and property	14.40	7.15	28.95	.75
General	*14.40*	*7.15*	*28.95*	*.75*
Special districts—fire	.....	.....	.....	.....
Special districts—water	.....	.....	.....	.....
Conservation of health	96.19	93.78	104.58	83.84
Sanitation and promotion of cleanliness (sewers)	.....	.....	.....	.....
Highways	3,572.92	4,933.02	3,085.86	4,443.83
General	*3,572.92*	*4,933.02*	*3,085.86*	*4,443.83*
Special districts—lighting	.....	.....	.....	.....
Special districts—sprinkling	.....	.....	.....	.....
Special districts—sidewalks	.....	.....	.....	.....
Charities	276.16	15.00	167.44	100.00
Soldiers' relief	.....	.....	.....	.....
Education	15.00	15.00	26.00	31.64
Cemeteries	60.00	.....	.....	3.00
Public utilities—non-commercial	.....	.....	.....	.....
All others	.....	233.13	28.66	4.00
Interest	.....	**48.74**	**28.83**	.....
On temporary loans	.....	4.99	.....	.....
On bonds	.....	93.75	28.83	.....
Permanent improvements	**2,285.18**	**4,324.57**	.....	**1,518.44**
Municipal indebtedness	.....	**500.00**	**700.00**	.....
Temporary loans	.....	500.00	.....	.....
Bonds	.....	.....	700.00	.....
Other indebtedness	.....	.....	.....	.....
To Co. Treasurer to reduce taxes	.....	.....	.....	.....
Transfers and refunds	**391.65**	.....	.....	**193.00**
Trust and investm't transactions	**1,594.55**	**1,765.20**	**1,684.10**	**1,297.44**
Total payments	**$9,035.01**	**$12,627.36**	**$6,455.05**	**$8,296.05**
Balance at close of year	993.77	1,311.49	4,155.99	315.81
Grand total	**$10,028.78**	**$13,988.85**	**$10,611.04**	**$8,611.86**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(838) Broome; population, 756	(839) Pitcairn; population, 755	(840) Grove; population, 752	(842) Alma; population, 752
REVENUE	**$4,950.29**	**$5,237.74**	**$6,057.74**	**$7,629.71**
General	**4,950.29**	**5,237.74**	**6,057.74**	**7,629.71**
General property taxes	3,372.64	3,644.85	4,221.93	6,102.46
Town purposes	*1,862.30*	*1,819.85*	*1,362.41*	*1,823.46*
Highway purposes	*1,510.34*	*1,825.00*	*2,859.52*	*4,279.00*
District purposes				
Special property taxes		128.89	51.35	70.25
Bank taxes				
Mortgage taxes		*128.89*	*51.35*	*70.25*
Special assessments				
Interest	87.50		101.00	
Licenses and permits	58.15	83.50	54.00	81.00
Fines and penalties				
Gifts and grants	1,432.00	1,375.00	1,625.00	1,375.00
Departmental earnings		5.50	4.46	
Cemeteries				
All others				1.00
NON-REVENUE	**$3,241.26**	**$1,583.73**	**$1,689.04**	**3.25**
Municipal indebtedness	**955.00**			
Temporary loans	455.00			
Bonds—general	500.00			
Other indebtedness				
Premium and accrued interest				
Transfers and refunds		**106.90**	**31.24**	**3.25**
Trust and investment transactions	**2,286.26**	**1,476.83**	**1,657.80**	
Total receipts	**$8,191.55**	**$6,821.47**	**$7,746.78**	**$7,632.96**
Balance on hand at beginning	449.26	1,621.73	542.84	1,370.03
Grand total	**$8,640.81**	**$8,443.20**	**$8,289.62**	**$9,002.99**

PAYMENTS	(838) Broome; population, 756	(839) Pitcairn; population, 755	(840) Grove; population, 752	(841) Alma; population, 752
COST OF GOVERNMENT	**$5,387.09**	**$4,911.97**	**$5,499.87**	**$7,122.07**
General	**5,281.48**	**4,911.97**	**5,499.87**	**7,122.07**
General government	811.84	796.16	666.46	789.96
Protection of persons and property	81.47	116.18	10.50	
General	*81.47*	*116.18*	*10.50*	
Special districts—fire				
Special districts—water				
Conservation of health	164.50	14.50	113.87	174.13
Sanitation and promotion of cleanliness (sewers)				
Highways	3,818.22	3,670.98	4,498.33	5,959.72
General	*3,818.22*	*3,670.98*	*4,498.33*	*5,959.72*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	238.43	266.00	3.70	42.64
Soldiers' relief		1.90		
Education	36.50	46.25	19.00	32.00
Cemeteries				
Public utilities—non-commercial				
All others	136.52		188.01	123.62
Interest	**99.61**			
On temporary loans	12.11			
On bonds	87.50			
Permanent improvements			**545.67**	**117.70**
Municipal indebtedness	**550.00**			
Temporary loans	50.00			
Bonds	500.00			
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds		**106.90**		
Trust and investm't transactions	**2,284.27**	**1,462.51**	**1,661.24**	
Total payments	**$8,221.36**	**$6,481.38**	**$7,706.78**	**$7,239.77**
Balance at close of year	419.45	1,961.82	582.84	1,763.22
Gand total	**$8,640.81**	**$8,443.20**	**$8,289.62**	**$9,002.99**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(842) Sempronius; population, 743	(843) Clarksville; population, 743	(844) Taghkanic; population, 741	(845) Lewis; population, 733
REVENUE	**$6,383.28**	**$9,512.19**	**$6,111.03**	**$7,292.34**
General	**6,383.28**	**9,512.19**	**6,111.03**	**7,292.34**
General property taxes	4,415.95	7,814.04	4,315.13	5,380.43
Town purposes	*1,903.95*	*3,785.04*	*1,659.13*	*1,765.46*
Highway purposes	*2,512.00*	*4,029.00*	*2,656.00*	*3,614.97*
District purposes				
Special property taxes	52.00	35.88	19.15	
Bank taxes				
Mortgage taxes	*52.00*	*35.88*	*19.15*	
Special assessments				
Interest	22.50			27.16
Licenses and permits		95.00	241.55	234.75
Fines and penalties				
Gifts and grants	1,892.83	1,350.00	1,530.00	1,650.00
Departmental earnings		217.27		
Cemeteries				
All others			5.20	
NON-REVENUE	**$1,412.78**	**$1,085.18**	**$938.56**	**$1,946.70**
Municipal indebtedness				
Temporary loans				
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	58.40		100.00	81.30
ust and investment transactions	1,354.38	1,085.18	838.56	1,865.40
Total receipts	**$7,796.06**	**$10,597.37**	**$7,049.59**	**$9,239.04**
Balance on hand at beginning	834.06	1,572.81	624.07	473.82
Grand total	$8,630.12	$12,170.18	$7,673.66	$9,712.86

PAYMENTS	(842) Sempronius; population, 743	(843) Clarksville; population, 743	(844) Taghkanic; population, 741	(845) Lewis; population, 733
COST OF GOVERNMENT	**$4,813.36**	**$6,742.40**	**$6,509.96**	**$4,125.81**
General	**4,813.36**	**6,642.40**	**6,509.96**	**4,115.81**
General government	486.81	565.79	896.82	504.73
Protection of persons and property		31.75	86.05	
General		*31.75*	*86.05*	
Special districts—fire				
Special districts—water				
Conservation of health	138.55	160.10	155.28	119.80
Sanitation and promotion of cleanliness (sewers)				
Highways	3,869.92	5,641.11	5,128.90	3,291.03
General	*3,869.92*	*5,641.11*	*5,128.90*	*3,291.03*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	232.19	6.50	169.53	59.50
Soldiers' relief				
Education	2.50	6.00	47.42	10.00
Cemeteries		4.00		5.00
Public utilities—non-commercial				
All others	83.40	227.15	25.96	126.75
Interest		**100.00**		**9.00**
On temporary loans				9.00
On bonds		100.00		
Permanent improvements	**2,210.16**			**2,189.69**
Municipal indebtedness		**2,000.00**		**450.00**
Temporary loans				450.00
Bonds		2,000.00		
Other indebtedness				
To Co. Treasurer to reduce taxes				**41.34**
Transfers and refunds	**58.40**		**112.23**	**23.30**
Trust and investm't transactions	**1,354.38**	**1,085.18**	**840.28**	**1,956.83**
Total payments	**$8,436.31**	**$9,827.58**	**$7,462.47**	**$8,786.97**
Balance at close of year	193.81	2,342.60	211.19	925.89
Grand total	$8,630.12	$12,170.18	$7,673.66	$9,712.86

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(846) Binghamton; population, 731	(848) Cold Spring; population, 722	(849) Stony Creek; population, 719	(850) Perth; population, 713
REVENUE	**$20,790.93**	**$4,434.08**	**$9,612.40**	**$3,493.65**
General	**20,790.93**	**4,434.08**	**9,612.40**	**3,493.65**
General property taxes	5,634.98	3,390.03	4,938.48	2,295.09
Town purposes	*2,484.98*	*1,006.03*	*2,438.48*	*620.09*
Highway purposes	*3,150.00*	*2,284.00*	*2,500.00*	*1,675.00*
District purposes		*100.00*		
Special property taxes	33.35	104.45	1.42	15.76
Bank taxes				
Mortgage taxes	*33.35*	*104.45*	*1.42*	*15.76*
Special assessments				
Interest				
Licenses and permits	13,647.60	34.20	3,172.50	267.80
Fines and penalties				10.00
Gifts and grants	1,475.00	729.50	1,500.00	900.00
Departmental earnings		175.90		5.00
Cemeteries				
All others				
NON-REVENUE	**$1,559.27**	**$901.28**	**$3,084.20**	**$2,332.52**
Municipal indebtedness	**500.00**		**1,225.00**	**1,556.00**
Temporary loans	500.00		1,225.00	1,556.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**135.97**	**75.00**	**33.00**	
Trust and investment transactions	**923.30**	**916.28**	**1,826.20**	**776.52**
Total receipts	**$22,350.20**	**$5,425.36**	**$12,696.60**	**$5,826.17**
Balance on hand at beginning	830.35	1,447.18	220.24	292.69
Grand total	**$23,180.55**	**$6,872.54**	**$12,916.84**	**$6,118.86**

PAYMENTS	(846) Binghamton; population, 731	(848) Cold Spring; population, 722	(849) Stony Creek; population, 719	(850) Perth; population, 713
COST OF GOVERNMENT	**$4,847.33**	**$4,278.89**	**$9,365.67**	**$4,892.64**
General	**4,816.83**	**4,278.89**	**9,315.80**	**4,892.64**
General government	1,062.76	612.78	1,092.50	911.04
Protection of persons and property	19.00	4.05	46.75	3.55
General	*19.00*	*4.05*	*46.75*	*3.55*
Special districts—fire				
Special districts—water				
Conservation of health	29.00	83.25	110.65	72.53
Sanitation and promotion of cleanliness (sewers)				
Highways	3,588.07	3,314.61	7,858.60	3,880.52
General	*3,588.07*	*3,314.61*	*7,858.60*	*3,880.52*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	66.00	200.46	34.20	
Soldiers' relief				
Education	52.00	28.70	25.00	25.00
Cemeteries				
Public utilities—non-commercial				
All others		35.04	148.10	
Interest	**30.50**		**49.87**	
On temporary loans	30.50		49.87	
On bonds				
Permanent improvements	**1,123.96**	**114.63**		
Municipal indebtedness	**673.43**		**1,437.00**	
Temporary loans	673.43		1,437.00	
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**136.97**	**75.00**		
Trust and investm't transactions	**1,026.15**	**931.09**	**1,826.20**	**776.52**
Total payments	**$7,807.84**	**$5,399.61**	**$12,628.87**	**$5,669.16**
Balance at close of year	15,372.71	1,472.93	287.97	449.70
Grand total	**$23,180.55**	**$6,872.54**	**$12,916.84**	**$6,118.86**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(854) Floyd; population, 702	(855) Red House; population, 700	(856) Pharsalia; population, 699	(858) Hadley; population, 689
REVENUE	**$5,740.00**	**$7,527.69**	**$5,729.66**	**$8,810.02**
General	**5,740.00**	**7,527.69**	**5,729.66**	**8,810.02**
General property taxes	3,086.26	6,651.69	3,920.69	5,841.59
Town purposes	*1,241.26*	*2,769.69*	*1,633.69*	*2,857.78*
Highway purposes	*1,845.00*	*3,882.00*	*2,287.00*	*2,983.81*
District purposes				
Special property taxes	34.77	75.00		5.65
Bank taxes				
Mortgage taxes	*34.77*	*75.00*		*5.65*
Special assessments				
Interest				
Licenses and permits	1,692.97			1,403.75
Fines and penalties				
Gifts and grants	900.00	800.00	1,700.00	1,525.00
Departmental earnings	25.00	1.00	108.97	34.03
Cemeteries				
All others	1.00			
NON-REVENUE	**$2,615.10**	**$976.92**	**$1,848.59**	**$2,112.48**
Municipal indebtedness	**1,000.00**		**200.00**	**900.00**
Temporary loans	1,000.00		200.00	900.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**203.46**	**50.00**		**100.00**
Trust and investment transactions	**$1,411.64**	**926.92**	**1,648.59**	**1,112.48**
Total receipts	**$8,355.10**	**$8,504.61**	**$7,578.25**	**$10,922.50**
Balance on hand at beginnin	722.70	1,002.39	437.17	1,109.86
Grand total	$9,127.80	$9,507.00	$8,015.42	$12,032.36

PAYMENTS	(854) Floyd; population, 702	(855) Red House; population, 700	(856) Pharsalia; population, 699	(858) Hadley; population, 689
COST OF GOVERNMENT	**$4,539.12**	**$5,911.16**	**$5,280.00**	**$8,464.65**
General	**4,530.12**	**5,911.16**	**5,262.50**	**8,449.90**
General government	573.15	741.50	532.57	1,077.47
Protection of persons and property		9.50	7.49	35.87
General		*9.50*	*7.49*	*35.87*
Special districts—fire				
Special districts—water				
Conservation of health	83.39	73.00	78.52	94.55
Sanitation and promotion of cleanliness (sewers)				
Highways	3,725.26	4,973.05	4,605.42	6,680.14
General	*3,725.26*	*4,973.05*	*4,605.42*	*6,680.14*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities		41.01		343.32
Soldiers' relief				81.00
Education	13.96	26.00	38.50	32.00
Cemeteries				
Public utilities—non-commercial				
All others	134.36	47.10		105.55
Interest			**17.50**	**14.75**
On temporary loans			17.50	14.75
On bonds				
Permanent improvements			**290.73**	**1,319.62**
Municipal indebtedness		**1,331.58**	**350.00**	**650.00**
Temporary loans		1,331.58	350.00	650.00
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**203.46**	**50.00**		**100.00**
Trust and investm't transactions	**1,365.57**	**930.24**	**1,648.59**	**1,064.79**
Total payments	**$6,099.15**	**$8,222.98**	**$7,569.32**	**$11,599.06**
Balance at close of year	3,028.65	1,284.02	446.10	433.30
Grand total	$9,127.80	$9,507.00	$8,015.42	$12,032.36

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(859) Wayne; population, 686	(860) Scott; population, 683	(861) Cones-ville; population, 681	(862) Redfield; population, 678
REVENUE	**$8,126.01**	**$4,675.93**	**$5,009.68**	**$10,045.89**
General	**8,126.01**	**4,675.93**	**5,009.68**	**10,045.89**
General property taxes	6,726.01	3,545.33	2,996.97	5,004.14
Town purposes	*4,644.01*	*1,545.33*	*1,446.97*	*1,701.40*
Highway purposes	*2,082.00*	*2,000.00*	*1,550.00*	*3,302.74*
District purposes				
Special property taxes		7.40	10.59	41.67
Bank taxes				
Mortgage taxes		*7.40*	*10.59*	*41.67*
Special assessments				
Interest			3.00	
Licenses and permits		43.20	55.80	254.75
Fines and penalties				
Gifts and grants	1,325.00	1,080.00	1,300.00	4,502.73
Departmental earnings	75.00		643.32	148.48
Cemeteries				
All others				94.12
NON-REVENUE	**$2,279.88**	**$2,953.83**	**$1,790.39**	**$1,920.52**
Municipal indebtedness	**1,567.68**	**1,365.71**		
Temporary loans	1,567.68	1,365.71		
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds		**50.00**	**3.70**	**288.92**
Trust and investment transactions	**712.20**	**1,538.12**	**1,786.69**	**1,631.60**
Total receipts	**$10,405.89**	**$7,629.76**	**$6,800.07**	**$11,966.41**
Balance on hand at beginning	1,969.46	482.03	700.92	423.50
Grand total	**$12,375.35**	**$8,111.79**	**$7,500.99**	**$12,389.91**

PAYMENTS	(859) Wayne; population, 686	(860) Scott; population, 683	(861) Cones-ville; population, 681	(862) Redfield; population, 678
COST OF GOVERNMENT	**$4,797.15**	**$4,406.52**	**$5,162.00**	**$5,912.06**
General	**4,482.15**	**4,338.24**	**5,162.00**	**5,912.06**
General government	815.22	519.51	663.34	748.85
Protection of persons and property		8.80	6.30	15.20
General		*8.80*	*6.30*	*15.20*
Special districts—fire				
Special districts—water				
Conservation of health	87.85	118.20	104.17	70.15
Sanitation and promotion of cleanliness (sewers)				
Highways	3,496.74	3,374.40	4,110.60	4,909.59
General	*3,496.74*	*3,374.40*	*4,110.60*	*4,909.59*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	77.34	290.93	192.43	18.00
Soldiers' relief				27.37
Education		21.40	31.66	20.00
Cemeteries	5.00			19.50
Public utilities—non-commercial				
All others		5.00	53.50	83.40
Interest	**315.00**	**68.28**		
On temporary loans		68.28		
On bonds	315.00			
Permanent improvements	**1,054.90**			**3,581.82**
Municipal indebtedness	**3,000.00**	**65.71**		
Temporary loans		65.71		
Bonds	3,000.00			
Other indebtedness				
To Co. Treasurer to reduce taxes		**1,365.71**		
Transfers and refunds		**150.00**	**3.70**	**92.22**
Trust and investm't transactions	**712.20**	**1,538.12**	**1,786.69**	**1,631.60**
Total payments	**$9,564.25**	**$7,526.06**	**$6,952.39**	**$11,217.70**
Balance at close of year	2,811.10	585.73	548.60	1,172.21
Grand total	**$12,375.35**	**$8,111.79**	**$7,500.99**	**$12,389.91**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(863) Harrisburgh; population, 677	(864) Hampton; population, 671	(865) Amboy; population, 670	(866) Ossian; population, 666
REVENUE	**$8,176.56**	**$2,906.63**	**$5,541.75**	**$7,064.11**
General	**8,176.56**	**2,906.63**	**5,541.75**	**7,064.14**
General property taxes	6,399.06	1,789.13	3,631.90	5,083.20
Town purposes	*1,041.10*	*439.13*	*1,685.77*	*1,970.20*
Highway purposes	*5,357.96*	*1,350.00*	*1,946.13*	*3,113.00*
District purposes				
Special property taxes		25.44	36.95	
Bank taxes				
Mortgage taxes		*25.44*	*36.95*	
Special assessments				
Interest				
Licenses and permits	52.50	270.81	272.67	130.94
Fines and penalties		121.25		
Gifts and grants	1,725.00	700.00	1,600.00	1,850.00
Departmental earnings				
Cemeteries				
All others			.23	
NON-REVENUE	**$1,747.88**	**$3,925.67**	**$1,591.00**	**$2,730.56**
Municipal indebtedness		**3,000.00**	**265.00**	**1,300.00**
Temporary loans		3,000.00	265.00	1,300.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds		**21.11**	**80.00**	**75.00**
Trust and investment transactions	1,747.88	904.56	1,246.00	1,355.56
Total receipts	**$9,924.44**	**$6,832.30**	**$7,132.75**	**$9,794.70**
Balance on hand at beginning	768.09	735.31	537.15	1,141.98
Grand total	**$10,692.53**	**$7,567.61**	**$7,669.90**	**$10,936.68**

PAYMENTS	(863) Harrisburgh; population, 677	(864) Hampton; population, 671	(865) Amboy; population, 670	(866) Ossian; population, 666
COST OF GOVERNMENT	**$6,015.08**	**$2,464.46**	**$4,050.23**	**$6,450.79**
General	**6,015.08**	**2,464.46**	**4,050.23**	**6,450.79**
General government	750.00	536.67	671.98	622.35
Protection of persons and property	49.15	33.95	116.15	413.00
General	*49.15*	*33.95*	*116.15*	*413.00*
Special districts—fire				
Special districts—water				
Conservation of health	83.20	79.85	86.98	88.13
Sanitation and promotion of cleanliness (sewers)				
Highways	5,034.73	1,776.02	3,027.14	5,257.31
General	*5,034.73*	*1,776.02*	*3,027.14*	*5,257.31*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	20.00			
Soldiers' relief	5.00			
Education		11.00	5.25	40.00
Cemeteries		28.00		
Public utilities—non-commercial				
All others	73.00	.97	142.73	30.00
Interest				
On temporary loans				
On bonds				
Permanent improvements		**3,000.00**	**625.27**	**1,365.99**
Municipal indebtedness				
Temporary loans				
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes			**202.68**	
Transfers and refunds	**3.00**	**5.27**	**80.00**	**75.00**
Trust and investm't transactions	**1,762.62**	**904.56**	**1,246.00**	**1,355.56**
Total payments	**$7,780.70**	**$6,374.29**	**$6,204.18**	**$9,247.34**
Balance at close of year	2,911.83	1,193.32	1,465.72	1,689.34
Grand total	**$10,692.53**	**$7,567.61**	**$7,669.90**	**$10,936.68**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(867) Genesee Falls; population, 661	(868) Ava; population, 659	(869) Ashland; population, 658	(870) Pitcher; population, 656
REVENUE	**$10,081.53**	**$7,029.63**	**$3,595.50**	**$5,309.54**
General	**10,081.53**	**7,029.63**	**3,595.50**	**5,309.54**
General property taxes	4,651.05	3,936.41	2,891.63	3,612.77
Town purposes	*2,116.05*	*1,236.41*	*1,749.63*	*1,464.09*
Highway purposes	*2,175.00*	*2,700.00*	*1,142.00*	*2,148.68*
District purposes	*360.00*			
Special property taxes	27.41		12.07	
Bank taxes				
Mortgage taxes	*27.41*		*12.07*	
Special assessments				
Interest	130.90			40.15
Licenses and permits	193.60	1,607.22	61.80	145.00
Fines and penalties	21.00			
Gifts and grants	5,016.12	1,450.00	630.00	1,498.68
Departmental earnings	41.45			12.44
Cemeteries		36.00		
All others				.50
NON-REVENUE	**$21,251.91**	**$1,808.90**	**$1,010.22**	**$1,393.45**
Municipal indebtedness	**18,309.89**			
Temporary loans	9,809.89			
Bonds—general	8,500.00			
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**2,412.62**	**100.00**		**303.21**
Trust and investment transactions	**529.40**	**1,708.90**	**1,010.22**	**1,090.24**
Total receipts	**$31,333.44**	**$8,838.53**	**$4,605.72**	**$6,702.99**
Balance on hand at beginning	718.60	2,181.67	519.55	2,806.69
Grand total	$32,052.04	$11,020.20	$5,125.27	$9,509.68

PAYMENTS	(867) Genesee Falls; population, 661	(868) Ava; population, 659	(869) Ashland; population, 658	(870) Pitcher; population, 656
COST OF GOVERNMENT	**$5,233.18**	**$7,285.17**	**$3,069.86**	**$5,063.98**
General	**4,922.54**	**7,285.17**	**2,964.86**	**5,063.98**
General government	1,062.86	580.66	586.11	608.00
Protection of persons and property	162.30	3.55	6.00	
General	*162.30*	*3.55*	*6.00*	
Special districts—fire				
Special districts—water				
Conservation of health	117.29	98.62	116.30	81.35
Sanitation and promotion of cleanliness (sewers)				
Highways	3,447.69	6,362.16	2,224.46	4,222.28
General	*3,087.69*	*6,362.16*	*2,224.46*	*4,222.28*
Special districts—lighting	*360.00*			
Special districts—sprinkling				
Special districts—sidewalks				
Charities	54.00	4.00	9.99	57.15
Soldiers' relief				
Education	20.00	85.00	22.00	7.50
Cemeteries		17.00		
Public utilities—non-commercial				
All others	58.40	184.18		87.70
Interest	**310.64**		**105.00**	
On temporary loans	310.64		105.00	
On bonds				
Permanent improvements	**12,122.51**		**145.26**	**331.11**
Municipal indebtedness	**10,779.08**	**100.00**	**500.00**	
Temporary loans	10,779.08	100.00	500.00	
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**2,412.62**	**100.00**		**303.21**
Trust and investm't transactions	**528.80**	**1,748.66**	**1,010.22**	**1,090.24**
Total payments	**$31,076.19**	**$9,233.83**	**$4,725.34**	**$6,788.54**
Balance at close of year	975.85	1,786.37	399.93	2,721.14
Grand total	$32,052.04	$11,020.20	$5,125.27	$9,509.68

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(871) Pound-ridge; population, 643	(872) Kiantone; population, 641	(873) Preston; population, 640	(874) Hartsville; population, 638
REVENUE	**$4,777.49**	**$4,547.29**	**$5,283.04**	**$4,350.61**
General	**4,777.49**	**4,547.29**	**5,283.04**	**4,350.61**
General property taxes	3,452.27	3,907.30	2,220.44	2,592.61
Town purposes	*1,502.27*	*2,057.30*	*911.46*	*1,382.61*
Highway purposes	*1,950.00*	*1,850.00*	*1,308.98*	*1,210.00*
District purposes				
Special property taxes	7.35	30.51		
Bank taxes				
Mortgage taxes	*7.35*	*30.51*		
Special assessments				
Interest				
Licenses and permits	412.87		2,102.60	83.00
Fines and penalties	5.00	32.40		
Gifts and grants	900.00	540.00	960.00	1,675.00
Departmental earnings				
Cemeteries				
All others		37.08		
NON-REVENUE	**$4,270.95**	**$2,585.98**	**$2,249.24**	**$5,343.82**
Municipal indebtedness	**500.00**	**1,860.00**	**800.00**	**4,000.00**
Temporary loans	500.00	1,860.00	800.00	2,000.00
Bonds—general				2,000.00
Other indebtedness				
Premium and accrued interest				
Transfers and refunds			**175.65**	**25.98**
Trust and investment transactions	**3,770.95**	**725.98**	**1,273.59**	**1,317.84**
Total receipts	**$9,048.44**	**$7,133.27**	**$7,532.28**	**$9,694.43**
Balance on hand at beginning	1,006.17	381.44	1,825.39	550.17
Grand total	**$10,054.61**	**$7,514.71**	**$9,357.67**	**$10,244.60**

PAYMENTS	(871) Pound-ridge; population, 643	(872) Kiantone; population, 641	(873) Preston; population, 640	(874) Hartsville; population, 638
COST OF GOVERNMENT	**$4,487.98**	**$2,665.77**	**$6,379.11**	**$8,655.49**
General	**4,456.48**	**2,665.77**	**6,379.11**	**8,526.46**
General government	1,064.50	394.45	510.80	514.08
Protection of persons and property	31.70	2.50	68.00	19.00
General	*31.70*	*2.50*	*68.00*	*19.00*
Special districts—fire				
Special districts—water				
Conservation of health	92.65	76.05	66.20	13.50
Sanitation and promotion of cleanliness (sewers)				
Highways	3,108.98	2,107.64	5,658.01	7,951.13
General	*3,108.98*	*2,107.64*	*5,658.01*	*7,951.13*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	70.90	38.47	4.00	
Soldiers' relief				
Education	77.00	10.00	19.00	24.00
Cemeteries				
Public utilities—non-commercial				
All others	10.75	36.66	53.10	4.75
Interest	**31.50**			**129.03**
On temporary loans	31.50			
On bonds				129.03
Permanent improvements		**1,859.00**		
Municipal indebtedness	**700.00**	**1,393.54**		
Temporary loans	700.00	1,393.54		
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds			**175.65**	**25.98**
Trust and investm't transactions	**3,693.19**	**725.98**	**1,273.92**	**1,317.84**
Total payments	**$8,881.17**	**$6,644.29**	**$7,828.68**	**$9,999.31**
Balance at close of year	1,173.44	870.42	1,528.99	245.29
Grand total	**$10,054.61**	**$7,514.71**	**$9,357.67**	**$10,244.60**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(875) Bradford; population, 629	(876) Allen; population, 627	(877) Little; Falls; population, 627	(878) Humphrey; population, 625
REVENUE	**$4,438.05**	**$4,601.65**	**$8,957.85**	**$3,321.01**
General	**4,488.05**	**4,601.65**	**8,957.85**	**3,321.01**
General property taxes	3,363.55	2,775.74	8,014.91	2,180.17
Town purposes	*1,553.55*	*1,325.74*	*2,058.43*	*1,080.17*
Highway purposes	*1,810.00*	*1,450.00*	*5,956.48*	*1,100.00*
District purposes				
Special property taxes		17.16	136.99	44.94
Bank taxes				
Mortgage taxes		*17.16*	*136.99*	*44.94*
Special assessments				
Interest				
Licenses and permits	224.50	89.25	77.42	45.90
Fines and penalties				
Gifts and grants	900.00	1,700.00	720.00	1,050.00
Departmental earnings				
Cemeteries				
All others		19.50	8.53	
NON-REVENUE	**$923.58**	**$2,355.74**	**$1,775.75**	**$982.38**
Municipal indebtedness		**800.00**	**799.84**	
Temporary loans		800.00	799.84	
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds		20.00	74.79	
Trust and investment transactions	923.58	1,535.74	901.12	982.38
Total receipts	**$5,411.63**	**$6,957.39**	**$10,733.60**	**$4,303.39**
Balance on hand at beginning	1,231.75	138.44	1,120.82	338.95
Grand total	**$6,643.38**	**$7,095.83**	**$11,854.42**	**$4,642.34**

PAYMENTS	(875) Bradford; population, 629	(876) Allen; population, 627	(877) Little Falls; population, 627	(878) Humphrey; population, 625
COST OF GOVERNMENT	**$3,786.21**	**$5,029.41**	**$7,222.83**	**$3,172.34**
General	**3,786.21**	**5,029.41**	**7,186.51**	**3,172.34**
General government	775.10	519.60	1,764.71	636.00
Protection of persons and property	**8.00**	2.00	32.25	6.00
General	*8.00*	*2.00*	*32.25*	*6.00*
Special districts—fire				
Special districts—water				
Conservation of health	104.14	78.00	165.40	78.00
Sanitation and promotion of cleanliness (sewers)				
Highways	2,707.22	4,358.31	5,106.83	2,358.86
General	*2,707.22*	*4,358.31*	*5,106.83*	*2,358.86*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	144.00	6.50	59.00	88.48
Soldiers' relief				
Education	38.00	15.00	58.32	5.00
Cemeteries				
Public utilities—non-commercial				
All others	9.75	50.00		
Interest			**36.32**	
On temporary loans			36.32	
On bonds				
Permanent improvements	**18.78**	**157.38**		
Municipal indebtedness			**799.84**	
Temporary loans			799.84	
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds		20.00	66.26	
Trust and investm't transactions	911.45	1,536.14	901.12	982.38
Total payments	**$4,716.44**	**$6,742.93**	**$8,990.05**	**$4,154.72**
Balance at close of year	1,926.94	352.90	2,864.37	487.62
Grand total	**$6,643.38**	**$7,095.83**	**$11,854.42**	**$4,642.34**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(879) Princetown; population, 621	(882) Norway; population, 597	(883) Wilmington; population, 593	(884) Worth; population, 579
REVENUE	**$8,228.71**	**$3,715.56**	**$4,515.37**	**$7,598.26**
General	**8,228.71**	**3,715.56**	**4,515.37**	**7,598.26**
General property taxes	4,695.44	2,510.43	3,033.89	3,535.13
Town purposes	*2,495.44*	*1,130.43*	*1,283.89*	*1,883.44*
Highway purposes	*2,200.00*	*1,380.00*	*1,750.00*	*1,651.69*
District purposes				
Special property taxes	93.34	30.13	11.48	
Bank taxes				
Mortgage taxes	*93.34*	*30.13*	*11.48*	
Special assessments				
Interest	23.18			
Licenses and permits	2,534.75	195.00	15.00	134.22
Fines and penalties	15.00		5.00	
Gifts and grants	840.00	980.00	1,000.00	3,924.14
Departmental earnings	27.00			4.77
Cemeteries				
All others			450.00	
NON-REVENUE	**$5,138.32**	**$1,320.16**	**$2,000.66**	**$1,371.61**
Municipal indebtedness	**1,573.50**		**757.25**	
Temporary loans	1,573.50		757.25	
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**2,575.22**		**70.05**	**198.99**
Trust and investment transactions	**989.60**	**1,320.16**	**1,173.36**	**1,172.62**
Total receipts	**$13,367.03**	**$5,035.72**	**$6,516.03**	**$8,969.87**
Balance on hand at beginning	441.17	923.57	626.52	71.37
Grand total	**$13,808.20**	**$5,959.29**	**$7,142.55**	**$9,041.24**

PAYMENTS	(879) Princetown; population, 621	(882) Norway; population, 597	(883) Wilmington; population, 593	(884) Worth; population, 579
COST OF GOVERNMENT	**$5,186.58**	**$2,856.17**	**$4,695.79**	**$2,657.25**
General	**5,016.20**	**2,811.17**	**4,649.79**	**2,635.75**
General government	1,243.93	444.73	611.45	573.53
Protection of persons and property	28.10	10.00	295.10	49.35
General	*28.10*	*10.00*	*295.10*	*49.35*
Special districts—fire				
Special districts—water				
Conservation of health	70.15	77.70	105.40	
Sanitation and promotion of cleanliness (sewers)				
Highways	3,065.64	2,154.74	3,582.40	1,869.66
General	*3,065.64*	*2,154.74*	*3,582.40*	*1,869.66*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	12.00	50.00	1.50	
Soldiers' relief				
Education	20.26	74.00	18.00	6.00
Cemeteries				
Public utilities—non-commercial				
All others	576.12		35.94	137.21
Interest	**170.38**	**45.00**	**46.00**	**21.50**
On temporary loans	26.18	45.00	43.50	21.50
On bonds	144.20		2.50	
Permanent improvements	**2,115.23**			**4,279.38**
Municipal indebtedness	**1,484.00**		**600.00**	**700.00**
Temporary loans	600.00		200.00	700.00
Bonds	884.00		400.00	
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**2,575.22**		**70.05**	**198.99**
Trust and investm't transactions	**968.64**	**1,320.16**	**1,173.36**	**1,173.74**
Total payments	**$12,329.67**	**$4,176.33**	**$6,539.20**	**$9,009.36**
Balance at close of year	1,478.53	1,782.96	603.35	31.88
Grand total	**$13,808.20**	**$5,959.29**	**$7,142.55**	**$9,041.24**

Summary of Financial Transactions — Towns Graded According to Population of 1915—*Continued*

RECEIPTS	(885) Putnam; population, 579	(886) Boylston; population, 578	(887) Harden-bergh; population, 565	(888) Birdsall; population, 564
REVENUE	**$4,210.77**	**$3,992.30**	**$8,288.37**	**$5,731.60**
General	**4,210.77**	**3,992.30**	**8,288.37**	**5,731.60**
General property taxes	2,853.45	2,347.30	5,948.12	4,211.21
Town purposes	*1,223.45*	*1,202.92*	*3,098.12*	*1,611.21*
Highway purposes	*1,630.00*	*1,144.38*	*2,850.00*	*2,600.00*
District purposes				
Special property taxes	191.17	14.57		61.80
Bank taxes				
Mortgage taxes	*191.17*	*14.57*		*61.80*
Special assessments				
Interest				
Licenses and permits	61.55	54.00	240.25	41.00
Fines and penalties				
Gifts and grants	1,050.00	786.16	2,100.00	1,350.00
Departmental earnings				
Cemeteries				
All others	54.60	790.29		67.59
NON-REVENUE	**$15.30**	**$1,817.12**	**$1,451.38**	**$1,149.78**
Municipal indebtedness				
Temporary loans				
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**15.30**	**123.06**		
Trust and investment transactions		**1,694.06**	**1,451.38**	**1,149.78**
Total receipts	**$4,226.07**	**$5,809.44**	**$9,739.75**	**$6,881.38**
Balance on hand at beginning	586.04	243.05	2,079.13	1,419.80
Grand total	**$4,812.11**	**$6,052.49**	**$11,818.88**	**$8,301.18**

PAYMENTS	(885) Putnam; population, 579	(886) Boylston; population, 578	(887) Harden-bergh; population, 565	(888) Birdsall; population, 564
COST OF GOVERNMENT	**$4,207.93**	**$3,136.60**	**$4,956.73**	**$5,775.35**
General	**4,207.93**	**3,107.65**	**4,911.73**	**5,775.35**
General government	715.15	806.21	1,221.48	675.56
Protection of persons and property	162.48	51.00	102.43	345.00
General	*162.48*	*51.00*	*102.43*	*345.00*
Special districts—fire				
Special districts—water				
Conservation of health	82.15	91.06	74.30	100.95
Sanitation and promotion of cleanliness (sewers)				
Highways	3,156.84	2,104.43	3,392.96	4,574.89
General	*3,156.84*	*2,104.43*	*3,392.96*	*4,574.89*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	7.50	34.25	43.06	11.55
Soldiers' relief				
Education	16.00	10.00	77.50	12.00
Cemeteries				
Public utilities—non-commercial				
All others	67.81	10.70		55.40
Interest		**28.95**	**45.00**	
On temporary loans		28.95	45.00	
On bonds				
Permanent improvements		**1,016.20**	**646.95**	
Municipal indebtedness			**1,000.00**	
Temporary loans			1,000.00	
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds		**113.72**	**183.74**	
Trust and investm't transactions		**1,713.35**	**1,464.16**	**1,150.02**
Total payments	**$4,207.93**	**$5,979.87**	**$8,251.58**	**$6,925.37**
Balance at close of year	604.18	72.62	3,567.30	1,375.81
Grand total	**$4,812.11**	**$6,052.49**	**$11,818.88**	**$8,301.18**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(889) Canadice; population, 556	(890) Lyndon; population, 549	(891) Nanticoke; population, 549	(892) Solon; population, 545
REVENUE	**$5,541.00**	**$6,272.56**	**$3,942.78**	**$8,934.55**
General	**5,541.00**	**6,272.56**	**3,942.78**	**8,934.55**
General property taxes	4,100.00	4,758.81	3,165.89	7,301.41
Town purposes	*1,200.00*	*796.81*	*2,015.89*	*5,344.41*
Highway purposes	*2,900.00*	*3,962.00*	*1,150.00*	*1,957.00*
District purposes				
Special property taxes		16.19	10.81	28.92
Bank taxes				
Mortgage taxes		*16.19*	*10.81*	*28.92*
Special assessments				
Interest				35.79
Licenses and permits	91.00	30.80	64.10	61.95
Fines and penalties				
Gifts and grants	1,350.00	1,450.00	700.00	1,108.80
Departmental earnings				385.00
Cemeteries				
All others		16.76	1.98	12.68
NON-REVENUE	**$2,110.35**	**$2,567.93**	**$1,441.19**	**$1,575.44**
Municipal indebtedness	**350.00**	**1,500.00**		
Temporary loans	350.00	1,500.00		
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**332.25**	**47.79**	**205.24**	**58.28**
Trust and investment transactions	**1,428.10**	**1,020.14**	**1,235.95**	**1,517.16**
Total receipts	**$7,651.35**	**$8,840.49**	**$5,383.97**	**$10,509.99**
Balance on hand at beginning	375.11	760.78	852.20	477.74
Grand total	**$8,026.46**	**$9,601.27**	**$6,236.17**	**$10,987.73**

PAYMENTS	(889) Canadice; population, 556	(890) Lyndon; population, 549	(891) Nanticoke; population, 549	(892) Solon; population, 545
COST OF GOVERNMENT	**$6,154.65**	**$6,129.16**	**$3,632.88**	**$6,170.16**
General	**6,117.15**	**6,106.66**	**3,632.88**	**4,779.35**
General government	693.72	527.89	426.76	366.78
Protection of persons and property	155.00		63.10	
General	*155.00*		*63.10*	
Special districts—fire				
Special districts—water				
Conservation of health	78.40	72.80	62.70	70.54
Sanitation and promotion of cleanliness (sewers)				
Highways	5,105.68	5,377.32	2,949.83	4,180.89
General	*5,105.68*	*5,377.32*	*2,949.83*	*4,180.89*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities			3.00	130.75
Soldiers' relief				
Education	30.50	18.00	24.06	21.96
Cemeteries				
Public utilities—non-commercial				
All others	53.85	110.65	103.43	8.43
Interest	**37.50**	**22.50**	**145.00**	**1,390.81**
On temporary loans	37.50	22.50	145.00	
On bonds				1,390.81
Permanent improvements	**410.85**	**654.00**		
Municipal indebtedness		**1,500.00**	**1,000.00**	**2,500.00**
Temporary loans		1,500.00	1,000.00	
Bonds				2,500.00
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**92.32**	**48.29**	**205.24**	**58.28**
Trust and investm't transactions	**1,429.12**	**1,019.62**	**1,248.06**	**1,517.16**
Total payments	**$8,086.94**	**$9,351.07**	**$6,231.18**	**$10,245.60**
Balance at close of year	*60.48	250.20	4.99	742.13
Grand total	**$8,026.46**	**$9,601.27**	**$6,236.17**	**$10,987.73**

* Deficit.

RECEIPTS	(894) Baldwin; population, 539	(896) Lincklaen; population, 532	(897) Denning; population, 531	(898) Blenheim; population, 530
REVENUE	**$7,486.19**	**$3,482.70**	**$7,586.44**	**$3,386.93**
General	**7,486.19**	**3,482.70**	**7,586.44**	**3,386.93**
General property taxes	2,883.42	2,389.49	5,729.06	2,335.70
Town purposes	*1,483.42*	*861.98*	*4,629.06*	*949.65*
Highway purposes	*1,400.00*	*1,527.51*	*1,100.00*	*1,386.05*
District purposes				
Special property taxes	16.63			8.38
Bank taxes				
Mortgage taxes	*16.63*			*8.38*
Special assessments				
Interest				
Licenses and permits	3,537.40	65.70	22.00	26.10
Fines and penalties				
Gifts and grants	1,000.00	1,027.51	1,800.00	1,000.00
Departmental earnings	48.74		35.38	16.75
Cemeteries				
All others				
NON-REVENUE	**$2,427.16**	**$1,687.56**	**$2,809.56**	**$1,615.17**
Municipal indebtedness	**1,075.00**		**670.00**	**15.79**
Temporary loans	1,075.00		670.00	15.79
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**150.00**		**290.00**	
Trust and investment transactions	**1,202.16**	**1,687.56**	**1,849.56**	**1,599.38**
Total receipts	**$9,913.35**	**$5,170.26**	**$10,396.00**	**$5,002.10**
Balance on hand at beginning	273.66	354.29	334.07	1,009.77
Grand total	**$10,187.01**	**$5,524.55**	**$10,730.07**	**$6,011.87**

PAYMENTS	(894) Baldwin; population, 539	(896) Lincklaen; population, 532	(897) Denning; population, 531	(898) Blenheim population, 530
COST OF GOVERNMENT	**$4,278.43**	**$3,428.89**	**$6,320.42**	**$3,402.09**
General	**4,278.43**	**3,428.89**	**6,117.46**	**3,402.09**
General government	488.90	462.59	1,575.94	531.51
Protection of persons and property	55.12	52.00	28.75	
General	*55.12*	*52.00*	*28.75*	
Special districts—fire				
Special districts—water				
Conservation of health	57.96	70.55	89.10	80.41
Sanitation and promotion of cleanliness (sewers)				
Highways	3,638.68	2,673.25	4,375.17	2,657.22
General	*3,638.68*	*2,673.25*	*4,375.17*	*2,657.22*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	10.00	142.50	12.00	34.25
Soldiers' relief				
Education	26.00	28.00	36.50	29.25
Cemeteries				
Public utilities—non-commercial				
All others	1.77			69.45
Interest			**202.96**	
On temporary loans			202.96	
On bonds				
Permanent improvements	**17.44**		**258.29**	
Municipal indebtedness			**2,024.44**	
Temporary loans			2,024.44	
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**150.00**	**2.00**		**1.00**
Trust and investm't transactions	**1,173.00**	**1,687.56**	**1,849.56**	**1,596.73**
Total payments	**$5,618.87**	**$5,118.45**	**$10,452.71**	**$4,999.82**
Balance at close of year	4,568.14	406.10	277.36	1,012.05
Grand total	**$10,187.01**	**$5,524.55**	**$10,730.07**	**$6,011.87**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(899) Santa Clara; population, 525	(901) Dresden; population, 514	(903) Free-town; population, 511	(904) New-comb; population, 511
REVENUE	**$13,558.98**	**$5,712.59**	**$4,411.75**	**$11,099.52**
General	**13,558.98**	**5,712.59**	**4,411.75**	**11,099.52**
General property taxes	10,697.94	3,790.00	2,844.19	9,099.88
Town purposes	*2,997.94*	*1,290.00*	*531.19*	*6,024.88*
Highway purposes	*7,700.00*	*2,500.00*	*2,313.00*	*3,075.00*
District purposes				
Special property taxes		207.43		330.67
Bank taxes				
Mortgage taxes		*207.43*		*330.67*
Special assessments				
Interest			95.91	
Licenses and permits	150.35	281.13	80.15	192.71
Fines and penalties	35.00	30.00		
Gifts and grants	1,650.00	1,375.00	1,375.00	900.00
Departmental earnings	1,025.69	26.83	15.00	
Cemeteries				
All others		2.20	1.50	575.26
NON-REVENUE	**$614.36**	**$1,834.56**	**$1,293.56**	**$3,197.88**
Municipal indebtedness				2,809.87
Temporary loans				
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**162.59**	**328.32**		**30.67**
Trust and investment transactions	**451.77**	**1,506.24**	**1,293.56**	**357.34**
Total receipts	**$14,173.34**	**$7,547.15**	**$5,705.31**	**$14,297.40**
Balance on hand at beginning	547.31	576.39	1,376.13	430.96
Grand total	**$14,720.65**	**$8,123.54**	**$7,081.44**	**$14,728.36**

PAYMENTS	(899) Santa Clara; population, 525	(901) Dresden; population, 514	(903) Free-town; population, 511	(904) New-comb; population, 511
COST OF GOVERNMENT	**$10,434.39**	**$5,180.77**	**$3,721.02**	**$11,916.31**
General	**10,154.39**	**5,180.77**	**3,721.02**	**11,342.31**
General government	1,028.55	494.88	335.26	2,231.80
Protection of persons and property	172.90	66.90		37.35
General	*172.90*	*66.90*		*37.35*
Special districts—fire				
Special districts—water				
Conservation of health	69.84	64.65	70.31	834.30
Sanitation and promotion of cleanliness (sewers)				
Highways	8,794.06	4,470.68	3,309.05	5,859.61
General	*8,794.06*	*4,470.68*	*3,309.05*	*5,859.61*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	35.00	16.00		258.40
Soldiers' relief				
Education	54.04	28.66	6.40	95.25
Cemeteries				
Public utilities—non-commercial				
All others		39.00		2,025.60
Interest	**280.00**			
On temporary loans				574.00
On bonds	280.00			574.00
Permanent improvements	**850.00**		**139.20**	**655.29**
Municipal indebtedness	**1,000.00**			**1,200.00**
Temporary loans				
Bonds	1,000.00			1,200.00
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**162.59**	**328.32**		**30.67**
Trust and investm't transactions	**441.62**	**1,345.96**	**1,293.56**	**357.34**
Total payments	**$12,888.60**	**$6,855.05**	**$5,153.78**	**$14,159.61**
Balance at close of year	1,832.05	1,268.49	1,927.66	568.75
Grand total	**$14,720.65**	**$8,123.54**	**$7,081.44**	**$14,728.36**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(905) Ward; population, 506	(906) Bleecker; population, 498	(907) South Valley; population, 497	(908) Ohio; population, 496
REVENUE	$3,898.67	$7,545.17	$7,130.00	$4,353.52
General	3,898.67	7,545.17	7,130.00	4,353.52
General property taxes	2,570.51	6,452.97	5,804.03	3,677.74
Town purposes	*1,285.51*	*3,952.97*	*3,954.03*	*2,682.74*
Highway purposes	*1,285.00*	*2,500.00*	*1,850.00*	*995.00*
District purposes				
Special property taxes	22.12		14.62	26.00
Bank taxes				
Mortgage taxes	*22.12*		*14.62*	*26.00*
Special assessments				
Interest				
Licenses and permits	92.00	92.20	186.35	73.50
Fines and penalties				
Gifts and grants	1,300.00	1,000.00	1,125.00	450.00
Departmental earnings	5.04			
Cemeteries				
All others				26.28
NON-REVENUE	$2,240.87	$1,148.60	$1,230.34	$1,898.51
Municipal indebtedness	800.00		200.00	652.15
Temporary loans	800.00		200.00	652.15
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	72.61	192.72		
Trust and investment transactions	1,368.26	955.88	1,030.34	1,246.36
Total receipts	$6,230.54	$8,693.77	$8,360.34	$6,152.03
Balance on hand at beginning	131.23	91.79	496.81	15.08
Grand total	$6,361.77	$8,785.56	$8,857.15	$6,167.11

PAYMENTS	(905) Ward; population, 506	(906) Bleecker; population, 498	(907) South Valley; population, 497	(908) Ohio; population, 496
COST OF GOVERNMENT	$4,807.97	$4,539.38	$4,353.56	$3,121.15
General	4,723.72	4,539.38	4,328.56	3,121.15
General government	569.89	752.07	653.45	789.62
Protection of persons and property	38.75	11.10		24.75
General	*38.75*	*11.10*		*24.75*
Special districts—fire				
Special districts—water				
Conservation of health	84.98	25.25	24.00	69.83
Sanitation and promotion of cleanliness (sewers)				
Highways	3,923.72	3,654.96	3,324.53	1,611.99
General	*3,923.72*	*3,654.96*	*3,324.53*	*1,611.99*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	14.00		326.58	523.58
Soldiers' relief				
Education	12.24	26.00		50.10
Cemeteries				
Public utilities—non-commercial				
All others	80.14			51.28
Interest	84.25	70.00	25.00	
On temporary loans	84.25	70.00	25.00	
On bonds				
Permanent improvements		577.15	1,914.00	
Municipal indebtedness		2,400.00	1,000.00	
Temporary loans		2,400.00	1,000.00	
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	98.61	193.72		
Trust and investm't transactions	1,371.85	955.88	1,030.34	1,246.36
Total payments	$6,278.43	$8,666.13	$8,297.90	$4,367.51
Balance at close of year	83.34	119.43	559.25	1,799.60
Grand total	$6,361.77	$8,785.56	$8,857.15	$6,167.11

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(909) Montague; population, 489	(911) Osceola; population, 467	(912) Lapeer; population, 465	(913) West Almond; population, 462
REVENUE	**$5,028.05**	**$7,976.52**	**$3,945.61**	**$6,042.22**
General	**5,028.05**	**7,976.52**	**3,945.61**	**6,042.22**
General property taxes	3,449.50	6,756.32	2,990.77	3,871.44
Town purposes	*653.98*	*1,271.35*	*1,230.77*	*1,296.44*
Highway purposes	*2,795.52*	*5,484.97*	*1,760.00*	*2,575.00*
District purposes				
Special property taxes	15.32		6.24	18.36
Bank taxes				
Mortgage taxes	*15.32*		*6.24*	*18.36*
Special assessments				
Interest				
Licenses and permits	198.75	83.20	48.60	67.50
Fines and penalties				
Gifts and grants	1,325.00	1,125.00	900.00	1,675.00
Departmental earnings				
Cemeteries	37.48			
All others	2.00	12.00		409.92
NON-REVENUE	**$1,585.20**	**$1,069.06**	**$1,518.32**	**$2,369.92**
Municipal indebtedness			**200.00**	**1,000.00**
Temporary loans			200.00	1,000.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds		**52.02**	**3.32**	
Trust and investment transactions	**1,585.20**	**1,017.04**	**1,315.00**	**1,369.92**
Total receipts	**$6,613.25**	**$9,045.58**	**$5,463.93**	**$8,412.14**
Balance on hand at beginning	1,264.34	1,061.16	1,720.02	602.37
Grand total	**$7,877.59**	**$10,106.74**	**$7,183.95**	**$9,014.51**

PAYMENTS	(909) Montague; population, 489	(911) Osceola; population, 467	(912) Lapeer; population, 465	(913) West Almond; population, 462
COST OF GOVERNMENT	**$3,027.01**	**$4,970.01**	**$3,369.64**	**$6,167.02**
General	**3,027.01**	**4,970.01**	**3,368.60**	**6,167.02**
General government	769.52	860.83	367.50	572.23
Protection of persons and property		96.55		60.81
General		*96.55*		*60.81*
Special districts—fire				
Special districts—water				
Conservation of health	64.24	62.00	68.65	64.11
Sanitation and promotion of cleanliness (sewers)				
Highways	2,100.20	3,787.13	2,356.90	5,373.99
General	*2,100.20*	*3,787.13*	*2,356.90*	*5,373.99*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	5.00	50.00	561.55	35.00
Soldiers' relief				
Education	13.00	113.50	14.00	4.00
Cemeteries				
Public utilities—non-commercial				
All others	75.05			56.88
Interest			**1.04**	
On temporary loans			1.04	
On bonds				
Permanent improvements	**1,729.27**	**2,518.86**		**858.86**
Municipal indebtedness			**200.00**	
Temporary loans			200.00	
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes	**61.79**			
Transfers and refunds		**52.02**	**3.32**	**55.00**
Trust and investm't transactions	**1,574.75**	**1,045.26**	**1,314.32**	**1,366.66**
Total payments	**$6,391.82**	**$8,586.15**	**$4,887.28**	**$8,447.54**
Balance at close of year	1,484.77	1,520.59	2,296.67	566.97
Grand total	**$7,877.59**	**$10,106.74**	**$7,183.95**	**$9,014.51**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(914) Decatur; population, 437	(915) Lake Pleasant; population, 429	(916) Forest-burgh; population, 429	(917) Sala-manca; population, 414
REVENUE	**$4,629.34**	**$12,987.58**	**$7,849.52**	**$2,386.92**
General	**4,629.34**	**12,987.58**	**7,849.52**	**2,386.92**
General property taxes	3,869.16	10,992.77	6,109.85	1,921.76
Town purposes	*1,988.09*	*4,826.07*	*3,909.85*	*1,106.76*
Highway purposes	*1,881.07*	*6,166.70*	*2,200.00*	*815.00*
District purposes				
Special property taxes	15.11		43.25	64.66
Bank taxes				
Mortgage taxes	*15.11*		*43.25*	*64.66*
Special assessments				
Interest				
Licenses and permits	59.00	369.81	169.75	200.50
Fines and penalties				
Gifts and grants	686.07	1,625.00	1,485.00	200.00
Departmental earnings			24.00	
Cemeteries				
All others			17.67	
NON-REVENUE	**$899.00**	**$671.38**	**$815.48**	**$1,327.68**
Municipal indebtedness	**75.00**			**800.00**
Temporary loans	75.00			800.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**10.00**			
Trust and investment transactions	**814.00**	**671.38**	**815.48**	**527.68**
Total receipts	**$5,528.34**	**$13,658.96**	**$8,665.00**	**$3,714.60**
Balance on hand at beginning	651.46	4,034.61	1,946.06	1,415.60
Grand total	**$6,179.80**	**$17,693.57**	**$10,611.06**	**$5,130.20**

PAYMENTS	(914) Decatur; population, 437	(915) Lake Pleasant; population, 429	(916) Forest-burgh; population, 429	(917) Sala-manca; population, 414
COST OF GOVERNMENT	**$4,110.38**	**$11,598.95**	**$8,195.42**	**$3,085.51**
General	**3,527.38**	**11,598.95**	**7,579.71**	**3,085.51**
General government	461.63	1,427.44	1,091.60	575.81
Protection of persons and property		34.80	32.00	22.50
General		*34.80*	*32.00*	*22.50*
Special districts—fire				
Special districts—water				
Conservation of health	79.03	349.52	245.32	
Sanitation and promotion of cleanliness (sewers)				
Highways	2,816.88	9,204.24	5,971.35	1,064.75
General	*2,816.88*	*9,204.24*	*5,971.35*	*1,064.75*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	93.00	346.40		1,382.95
Soldiers' relief				
Education	15.00	104.50	74.50	
Cemeteries				
Public utilities—non-commercial				
All others	61.84	132.05	164.94	39.50
Interest	**583.00**		**615.71**	
On temporary loans	583.00			
On bonds			615.71	
Permanent improvements	**631.82**	**405.62**	**175.83**	
Municipal indebtedness	**360.60**	**1,332.32**	**1,100.00**	
Temporary loans				
Bonds	360.00		1,100.00	
Other indebtedness		1,332.32		
To Co. Treasurer to reduce taxes				
Transfers and refunds	**29.80**	**20.59**		
Trust and investm't transactions	**814.00**	**708.95**	**818.64**	**527.68**
Total payments	**$5,946.00**	**$14,066.43**	**$10,289.89**	**$3,613.19**
Balance at close of year	233.80	3,627.14	321.17	1,517.01
Grand total	**$6,179.80**	**$17,693.57**	**$10,611.06**	**$5,130.20**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(918) German; population, 412	(919) High Market; population, 390	(921) Halcott; population, 353	(922) Cayuta; population, 346
REVENUE	**$2,169.37**	**$6,667.76**	**$2,768.44**	**$2,869.76**
General	**2,169.37**	**6,667.76**	**2,768.44**	**2,869.76**
General property taxes	1,477.34	4,949.36	1,436.41	2,324.68
Town purposes	*613.14*	*1,134.10*	*587.56*	*1,174.68*
Highway purposes	*864.20*	*3,815.26*	*848.85*	*1,150.00*
District purposes				
Special property taxes		2.56	22.53	20.08
Bank taxes				
Mortgage taxes		*2.56*	*22.53*	*20.08*
Special assessments				
Interest		38.34		
Licenses and permits	55.80	61.50	634.50	
Fines and penalties				
Gifts and grants	636.23	1,600.00	675.00	525.00
Departmental earnings		16.00		
Cemeteries				
All others				
NON-REVENUE	**$1,402.75**	**$1,893.42**	**$762.76**	**$1,427.34**
Municipal indebtedness		**215.00**		**907.94**
Temporary loans		215.00		907.94
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds	**65.00**	**333.00**	**22.14**	
Trust and investment transactions	**1,337.75**	**1,345.42**	**740.62**	**519.40**
Total receipts	**$3,572.12**	**$8,561.18**	**$3,531.20**	**$4,297.10**
Balance on hand at beginning	965.26	29.29	92.24	983.25
Grand total	**$4,537.38**	**$8,590.47**	**$3,623.44**	**$5,280.35**

PAYMENTS	(918) German; population, 412	(919) High Market; population, 390	(921) Halcott; population, 353	(922) Cayuta; population, 346
COST OF GOVERNMENT	**$2,132.12**	**$4,828.48**	**$1,887.90**	**$3,124.19**
General	**2,129.96**	**4,827.48**	**1,887.90**	**3,119.69**
General government	359.99	607.63	345.57	708.80
Protection of persons and property	18.00	53.00	10.00	67.50
General	*18.00*	*53.00*	*10.00*	*67.50*
Special districts—fire				
Special districts—water				
Conservation of health	41.95	59.15	6.50	37.60
Sanitation and promotion of cleanliness (sewers)				
Highways	1,708.02	3,702.83	1,491.83	2,121.71
General	*1,708.02*	*3,702.83*	*1,491.83*	*2,121.71*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities		380.87		118.16
Soldiers' relief				
Education	2.00	24.00	34.00	44.02
Cemeteries				
Public utilities—non-commercial				
All others				21.90
Interest	**2.16**	**1.00**		**4.50**
On temporary loans	2.16	1.00		4.50
On bonds				
Permanent improvements		**1,506.05**	**902.19**	**495.33**
Municipal indebtedness	**125.00**	**100.00**		**300.00**
Temporary loans	125.00	100.00		300.00
Bonds				
Other indebtedness				
To Co. Treasurer to reduce taxes				
Transfers and refunds	**65.00**	**292.00**	**20.00**	
Trust and investm't transactions	**1,311.79**	**1,345.42**	**740.62**	**519.40**
Total payments	**$3,633.91**	**$8,071.95**	**$3,550.71**	**$4,438.92**
Balance at close of year	903.47	518.52	72.73	841.43
Grand total	**$4,537.38**	**$8,590.47**	**$3,623.44**	**$5,280.35**

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

RECEIPTS	(923) Kingston; population, 323	(924) Arietta; population, 319	(925) Elko; population, 302	(926) Duane; population, 255
REVENUE	**$2,272.61**	**$14,908.17**	**$4,176.06**	**$4,578.83**
General	2,272.61	14,908.17	4,176.06	4,578.83
General property taxes	1,776.11	13,041.97	3,225.51	3,307.23
Town purposes	*1,421.11*	*5,180.82*	*1,675.51*	*1,312.92*
Highway purposes	*355.00*	*7,861.15*	*1,550.00*	*1,994.31*
District purposes				
Special property taxes				
Bank taxes				
Mortgage taxes				
Special assessments				
Interest				
Licenses and permits	171.50	242.50		16.00
Fines and penalties				
Gifts and grants	325.00	1,575.00	500.00	1,000.00
Departmental earnings			450.55	
Cemeteries				
All others				255.60
NON-REVENUE				
Municipal indebtedness	**$382.52**	**$687.92**	**$1,148.14**	**$1,133.45**
Temporary loans		**250.00**	**204.50**	**487.97**
Bonds—general		250.00	204.50	487.97
Other indebtedness				
Premium and accrued interest				
Transfers and refunds			**400.00**	
Trust and investment transactions	**382.52**	**437.92**	**543.68**	**645.48**
Total receipts	$2,655.13	$15,596.89	$5,324.24	$5,712.28
Balance on hand at beginning	627.09	1,357.96	230.84	226.28
Grand total	$3,282.22	$16,954.85	$5,555.08	$5,938.56

PAYMENTS	(923) Kingston; population, 323	(924) Arietta; population, 319	(925) Elko; population, 302	(926) Duane; population, 255
COST OF GOVERNMENT	**$2,697.66**	**$14,245.87**	**$3,057.67**	**$3,992.75**
General	2,296.39	14,213.55	3,045.37	3,982.75
General government	944.23	3,269.29	626.27	543.85
Protection of persons and property	28.00			47.57
General	*28.00*			*47.57*
Special districts—fire				
Special districts—water				
Conservation of health	135.00	252.44	38.50	34.50
Sanitation and promotion of cleanliness (sewers)				
Highways	966.03	10,393.89	2,299.35	3,334.83
General	*966.03*	*10,393.89*	*2,299.35*	*3,334.83*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities	183.13		34.00	
Soldiers' relief				
Education	40.00	47.00	14.00	14.00
Cemeteries				8.00
Public utilities—non-commercial				
All others		250.93	33.25	
Interest		**32.32**	**12.30**	**10.00**
On temporary loans		32.32	12.30	
On bonds				10.00
Permanent improvements		**106.00**		**743.18**
Municipal indebtedness		**533.75**	**325.00**	**200.00**
Temporary loans		300.00	325.00	
Bonds				200.00
Other indebtedness		233.75		
To Co. Treasurer to reduce taxes			**131.34**	
Transfers and refunds	**18.75**		**400.00**	
Trust and investm't transactions	**382.52**	**437.92**	**543.68**	**645.48**
Total payments	$2,697.66	$15,323.54	$4,457.69	$5,581.41
Balance at close of year	584.56	1,631.31	1,097.39	357.15
Grand total	$3,282.22	$16,954.85	$5,555.08	$5,938.56

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Concluded*

RECEIPTS	(927) Hope; population, 250	(929) Inlet; population, 219	(930) Benson; population, 155	(931) More-house; population, 133
REVENUE	**$3,073.75**	**$5,709.25**	**$4,362.21**	**$8,012.44**
General	**3,073.75**	**5,709.25**	**4,362.21**	**8,012.44**
General property taxes	2,331.24	5,043.15	3,937.21	6,994.69
Town purposes	*1,196.24*	*1,792.15*	*1,788.36*	*2,100.94*
Highway purposes	*1,135.00*	*3,251.00*	*2,148.85*	*4,893.75*
District purposes				
Special property taxes				
Bank taxes				
Mortgage taxes				
Special assessments				
Interest				
Licenses and permits	192.51	201.69		169.75
Fines and penalties				
Gifts and grants	550.00	464.42	425.00	750.00
Departmental earnings				
Cemeteries				
All others				98.00
NON-REVENUE		**$1,248.25**	**$363.51**	**$1,888.42**
Municipal indebtedness		**1,000.00**		**1,400.00**
Temporary loans		1,000.00		1,400.00
Bonds—general				
Other indebtedness				
Premium and accrued interest				
Transfers and refunds		**47.25**	**14.43**	**144.38**
Trust and investment transactions		**201.00**	**349.08**	**344.04**
Total receipts	**$3,073.75**	**$6,957.51**	**$4,725.72**	**$9,900.86**
Balance on hand at beginning	159.82	316.81	88.58	497.49
Grand total	**$3,233.57**	**$7,274.32**	**$4,814.30**	**$10,398.35**

PAYMENTS	(927) Hope; population, 250	(929) Inlet; population, 219	(930) Benson; population, 155	(931) More-house; population, 133
COST OF GOVERNMENT	**$2,711.80**	**$4,064.87**	**$3,548.38**	**$7,153.86**
General	**2,695.67**	**4,051.20**	**3,548.38**	**7,128.86**
General government	408.60	797.04	983.64	1,322.52
Protection of persons and property		3.00	12.00	1.65
General		*3.00*	*12.00*	*1.65*
Special districts—fire				
Special districts—water				
Conservation of health	102.49	116.50	29.50	38.00
Sanitation and promotion of cleanliness (sewers)				
Highways	2,051.18	3,129.13	2,396.74	5,590.69
General	*2,051.18*	*3,129.13*	*2,396.74*	*5,590.69*
Special districts—lighting				
Special districts—sprinkling				
Special districts—sidewalks				
Charities				
Soldiers' relief				
Education	70.00		76.50	14.00
Cemeteries				
Public utilities—non-commercial				
All others	63.40	5.53	50.00	162.00
Interest	**16.13**	**13.67**		**25.00**
On temporary loans	16.13	13.67		25.00
On bonds				
Permanent improvements		**22.00**		
Municipal indebtedness	**100.00**	**1,600.00**	**619.46**	**1,938.00**
Temporary loans	100.00	1,600.00		1,938.00
Bonds				
Other indebtedness			619.46	
To Co. Treasurer to reduce taxes				
Transfers and refunds		**47.25**	**14.43**	**144.38**
Trust and investm't transactions		**195.00**	**354.60**	**345.23**
Total payments	**$2,811.80**	**$5,929.12**	**$4,536.87**	**$9,581.47**
Balance at close of year	421.77	1,345.20	277.43	816.88
Grand total	**$3,233.57**	**$7,274.32**	**$4,814.30**	**$10,398.35**

TABLES

SHOWING

Indebtedness of Counties, Second and Third-Class Cities, Villages and Towns.

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INDEBTEDNESS

The following tables are prepared from reports filed by the fiscal officers of the various municipalities:

Table 1. Indebtedness of counties except those comprising the city of New York.

Table 2. Indebtedness of second-class cities, and sinking funds.

Table 3. Indebtedness of third-class cities.

Table 4. Indebtedness of villages. Of the 466 villages in the State 335 report indebtedness, 78 report no indebtedness and 53 have filed no report.

Table 5. Indebtedness of towns. Of the 931 towns in the State 340 report indebtedness, 501 report no indebtedness and 90 have filed no report.

TABLE 1

INDEBTEDNESS OF COUNTIES AT THE CLOSE OF FISCAL YEARS ENDING DURING 1917 — GRADED ACCORDING TO POPULATION OF 1915

No.	COUNTIES	Total	Bonds				Temporary Loans		Other indebtedness
			Construction	Highway	Refunding	General	General	Highway	
1	Erie	$1,827,401.05	$280,000.00	$1,294,500.00	.....	.....	$228,312.28	.....	$24,588.77
2	Westchester	10,398,747.38	1,459,000.00	1,007,285.51	.....	$7,847,845.00	3,361.87	$81,255.00	.....
3	Monroe	400,000.00	400,000.00	.....	.....	.....	.....	.....	.....
4	Onondaga	1,579,178.79	1,560,500.00	.....	.....	.....	.....	.....	18,678.79
5	Albany	2,374,750.00	1,288,000.00	880,750.00	$30,000.00	101,000.00	.....	75,000.00	.....
6	Oneida	850,944.31	525,000.00	90,000.00	225,000.00	.....	.....	10,944.31	.....
7	Rensselaer	1,290,500.00	.....	515,000.00	.....	775,500.00	.....	.....	.....
8	Orange	887,000.00	65,000.00	822,000.00	.....	.....	.....	.....	.....
9	Nassau	3,598,100.35	650,257.09	1,849,190.34	706,676.13	.....	391,976.79	.....	.....
10	Chautauqua	73,000.00	.....	73,000.00	.....	.....	.....	.....	.....
11	Niagara	3,225.31	.....	.....	.....	.....	3,225.31	.....	.....
12	Suffolk	446,000.00	240,000.00	206,000.00	.....	.....	.....	.....	.....
13	Schenectady	852,000.00	610,000.00	122,000.00	120,000.00	.....	.....	.....	.....
14	Dutchess	212,900.44	177,500.00	.....	.....	.....	.....	35,400.44	.....
15	Broome	97,500.00	.....	.....	.....	.....	50,000.00	47,500.00	.....
16	Saint Lawrence	395,176.00	31,000.00	364,176.00	.....	.....	.....	.....	.....
17	Ulster	438,000.00	145,000.00	101,000.00	.....	192,000.00	.....	.....	.....
18	Steuben	20,000.00	5,000.00	.....	.....	.....	15,000.00	.....	.....
19	Jefferson	565,601.90	90,000.00	475,000.00	.....	.....	601.90	.....	.....
20	Oswego	330,199.31	33,000.00	265,153.99	.....	.....	32,045.32	.....	.....
21	Cattaraugus	88,403.48	18,000.00	.....	.....	.....	15,000.00	55,403.48	.....
22	Cayuga	91,459.63	.....	56,000.00	.....	.....	21,924.92	13,534.71	.....
23	Herkimer	791,000.00	25,000.00	756,000.00	.....	.....	.....	10,000.00	.....
24	Saratoga	217,962.85	30,000.00	145,000.00	.....	.....	.....	42,962.85	.....
25	Montgomery	383,498.06	85,000.00	158,000.00	.....	.....	27,500.00	112,998.06	.....
26	Chemung	192,240.00	33,000.00	159,240.00	.....	.....	.....	.....	.....
27	Ontario	242,900.00	47,000.00	189,000.00	.....	.....	.....	6,900.00	.....
28	Wayne	*	*	*	*	*	*	*	*
29	Otsego	101,500.00	.....	90,000.00	.....	.....	1,500.00	10,000.00	.....
30	Clinton	186,000.00	186,000.00	.....	.....	.....	.....	.....	.....
31	Washington	21,988.71	.....	.....	.....	.....	.....	21,988.71	.....
32	Rockland	326,000.00	.....	.....	300,000.00	.....	26,000.00	.....	.....
33	Franklin	528,036.00	.....	527,000.00	.....	.....	.....	.....	1,036.00
34	Delaware	1,200.00	.....	.....	.....	.....	.....	1,200.00	.....
35	Fulton	143,000.00	9,000.00	134,000.00	.....	.....	.....	.....	.....

TABLE 1 — INDEBTEDNESS OF COUNTIES AT THE CLOSE OF FISCAL YEARS ENDING DURING 1917 — *Concluded*

No.	COUNTIES	Total	BONDS				TEMPORARY LOANS		Other indebtedness
			Construction	Highway	Refunding	General	General	Highway	
36	Columbia	$384,500.00	$213,500.00	$169,000.00	.....	.....	$2,000.00	.....	.....
37	Madison	206,547.76	205,000.00	.....	.....	.....	.....	$1,547.76	.....
38	Genesee	*	*	*	*	*	*	*	*
39	Alleghany	*	*	*	*	*	*	*	*
40	Livingston	90,019.69	.....	59,500.00	.....	.....	.....	30,519.69	.....
41	Sullivan	166,431.75	135,000.00	16,431.75	.....	.....	15,000.00	.....	.....
42	Chenango	66,604.12	20,000.00	.....	.....	.....	10,500.00	36,104.12	.....
43	Tompkins	135,000.00	.....	120,000.00	.....	.....	15,000.00	.....	.....
44	Orleans	106,535.80	15,000.00	89,685.00	.....	.....	.....	1,850.80	.....
45	Wyoming	92,686.28	.....	56,000.00	.....	.....	10,000.00	26,686.28	.....
46	Warren	75,000.00	.....	60,000.00	.....	.....	15,000.00	.....	.....
47	Essex	53,000.00	46,000.00	.....	.....	.....	.....	7,000.00	.....
48	Greene	294,500.00	138,000.00	146,500.00	$10,000.00	.....	.....	.....	.....
49	Cortland	119,568.59	.....	60,000.00	.....	.....	47,668.59	11,900.00	.....
50	Lewis	92,381.08	.....	92,381.08	.....	.....	.....	.....	.....
51	Tioga	59,281.05	15,000.00	.....	.....	.....	.....	44,281.05	.....
52	Seneca	186,851.00	130,000.00	56,851.00	.....	.....	.....	.....	.....
53	Schoharie	121,051.78	28,000.00	90,320.00	.....	.....	2,731.78	.....	.....
54	Yates	*	*	*	*	*	*	*	*
55	Schuyler	50,944.46	.....	38,000.00	.....	.....	7,653.58	5,290.88	.....
56	Putnam	143,000.00	28,000.00	115,000.00	.....	.....	.....	.....	.....
57	Hamilton	150,000.00	.....	.....	125,000.00	.....	25,000.00	.....	.....
	Total	$33,549,316.93	$8,965,757.09	$11,448,964.67	$2,516,676.13	$8,916,345.00	$1,042,002.34	$615,268.14	$44,303.56

TABLE 2

INDEBTEDNESS OF CITIES OF THE SECOND CLASS DECEMBER 31, 1917 — GRADED ACCORDING TO POPULATION OF 1915

No.	CITIES	BONDS				
		GENERAL BONDS		Public utilities	Assessment	Refunding
		City purposes	School purposes			
1	Syracuse	$2,076,697.98	$2,716,825.00	$4,345,000.00	$1,513,240.00	$1,119,500.00
2	Albany	6,041,534.53	1,161,600.00	1,683,550.00	1,268,250.00	40,250.00
3	Yonkers	3,897,883.33	2,157,780.00	2,797,000.00	1,813,000.00	82,000.00
4	Utica	1,641,536.21	1,152,300.00	.....	126,716.58	111,600.00
5	Schenectady	2,869,100.00	1,711,008.05	330,000.00	487,525.37	.....
6	Troy	1,878,084.04	.....	2,640,136.24	.....	.....
7	Binghamton	1,385,030.98	1,269,239.50	.....	.....	.....
	Totals	$19,789,867.07	$10,168,752.55	$11,795,686.24	$5,208,731.95	$1,353,350.00

No.	CITIES	TEMPORARY LOANS		Total	SINKING FUNDS		Net total
		General	Assessment		General city	Water	
1	Syracuse	$231,984.39	$378,111.02	$12,381,358.39	.....	.....	$12,381,358.39
2	Albany	.....	.....	10,195,184.53	$1,006,314.43	$196,854.07	8,992,016.03
3	Yonkers	2,906,500.00	810,000.00	14,464,163.33	.....	98,552.80	14,365,610.53
4	Utica	25,000.00	105,833.95	3,162,986.74	197,727.42	.....	2,965,259.32
5	Schenectady	1,425,108.02	.....	6,822,741.44	11,811.50	449,336.81	6,361,593.13
6	Troy	.....	192,750.00	4,710,970.28	8,542.94	77,404.31	4,625,023.03
7	Binghamton	.....	112,522.95	2,766,793.43	152,025.00	.....	2,614,768.43
	Total	$4,588,592.41	$1,599,217.92	$54,504,198.14	$1,376,421.29	$822,147.99	$82,305,628.86

TABLE 3

GROSS INDEBTEDNESS OF CITIES OF THE THIRD CLASS DECEMBER 31, 1917 — GRADED ACCORDING TO POPULATION OF 1915

No.	CITIES	Total	BONDS					TEMPORARY LOANS		
			GENERAL		Public utilities	Assessment	Refunding	General	Assessment	Other indebtedness
			City purposes	School purposes						
1	Niagara Falls	$3,563,219.00	$1,776,500.00	$477,419.00	$1,289,500.00				$19,800.00	
2	Elmira	2,671,500.00	501,000.00	171,000.00	1,460,000.00	$447,000.00	$72,500.00			$20,000.00
3	Jamestown	2,055,493.18	777,390.22	414,000.00	574,000.00	167,902.96		$3,000.00	98,500.00	20,700.00
4	Mount Vernon	4,574,471.95	2,346,000.00	1,029,050.00	83,000.00	245,000.00	477,000.00	330,000.00	3,000.00	61,421.95
5	Amsterdam	1,329.051.32	456,500.00	193,850.00	580,000.00				98,701.32	
6	Poughkeepsie	2,405,496.59	922,500.00	415,000.00	495,500.00	270,000.00	75,000.00	29,332.31	198,164.28	
7	Auburn	1,292,425.62	226,529.26	266,000.00	422,530.64	350,028.46	27,337.26			
8	New Rochelle	3,907,242.94	1,953,516.20	796,500.00		494,322.14		640,000.00		22,904.60
9*	Newburgh	1,063,458.90	125,730.00	246,000.00	401,500.00	257,671.36	27,200.00	2,984.11	2,373.43	
10	Watertown	1,473,455.78	727,935.00	419,300.00	86,000.00	44,707.40	160,000.00	35,513.38		
11	Kingston	1,218.281.39	153,000.00	275,500.00	606,000.00		50,000.00	123,934.60	9,846.79	
12	Oswego	804,400.79	379,500.00	18,000.00	314,000.00	60,098.32	29,000.00			3,802.47
13	Cohoes	896,743.05	423,263.81	70,000.00	264,000.00	54,479.24			85,000.00	
14	Rome	1,015,281.26	17,000.00	160,950.00	764,000.00	70,434.06			2,897.20	
15	Gloversville	833,500.00	443,000.00	187,000.00	50,000.00	72,500.00	56,000.00	25,000.00		
16	White Plains	2,919,907.68	1,104,693.85	308,750.00	827,800.00	110,884.15	133,698.55	242,667.78	105,277.39	86,135.96
17	Lockport	866,817.77	104,380.00	136,000.00	410,401.05	192,036.72	18,000.00	6,000.00		
18	Olean	912,241.04	476,682.50	162,000.00		115,071.29			158,487.25	
19	Dunkirk	500,046.36	178,131.40	156,000.00	18,600.00	58,196.75			89,118.21	
20	Ithaca	1,386,000.00	176,000.00	35,000.00	1,150.000.00		25,000.00			
21	Middletown	641,223.76	122,000.00	17,000.00	434,000.00	2,400.00		8,400.00	57,423.76	
22	Glens Falls	413,050.00	41,050.00	124,000.00	141,000.00		107,000.00			
23	Lackawanna	536,700.23	77,000.00	66,004.98		341,500.00		20,000.00	32,195.25	
24	Watervliet	1,138.705.58	259,875.00	59,000.00	625,000.00	71,500.48			123,330.10	
25	Hornell	564,350.00	236,000.00	30,000.00	252,500.00	10,850.00	35,000.00			
26	Ogdensburg	462,088.29	78,500.00	39,250.00	254,550.00	83,000.00			6,788.29	
27	Saratoga Springs	444,000.00	411,000.00	33,000.00						
28	North Tonawanda	934,500.00	570,900.00	151,000.00		212,600.00				
29	Corning	494,853.08	253,988.63	119,000.00	115,000.00	6,864.45				
30	Batavia	838,073.76	527,200.00	21,000.00		193,300.00		96,573.76		
31	Geneva	643,820.46	94,800.00		314,500.00	204,520.46	12,000.00	18,000.00		
32	Little Falls	482,400.00	141,400.00	71,000.00	150,000.00		120,000.00			

33	Cortland	780,608.95	389,355.71	94,500.00	258,000.00	8,423.96	.....	.....	27,077.99	3,251.26
34	Hudson	427,748.81	115,000.00	121,200.00	176,500.00	.....	.....	1,259.65	13,789.16	.....
35	Rensselaer	526,948.60	278,198.60	117,400.00	.....	.....	120,000.00	.....	11,350.00	.....
36	Fulton	580,338.02	421,275.57	53,660.00	.....	88,265.70	.....	.....	3,800.00	13,336.75
37	Johnstown	356,223.22	39,000.00	72,500.00	130,500.00	97,800.00	.....	16,423.22	.....	.....
38	Oneonta	249,820.55	158,563.19	68,500.00	.....	13,757.36	9,000.00	.....	11,700.00	2,000.00
39	Beacon	474,160.08	248,857.39	87,002.69	124,600.00	.....	.....	.....	22,577.50	.....
40	Plattsburgh	427,077.50	84,500.00	115,000.00	126,000.00	.....	79,000.00	.....	14,100.00	2,500.00
41	Oneida	303,124.09	4,900.00	76,000.00	164,500.00	39,377.65	.....	1,746.44	14,000.00	.....
42	Port Jervis	153,000.00	139,000.00	.....	.....	.....	.....	.....	5,000.00	.....
43	Tonawanda	405,327.50	19,000.00	.....	16,800.00	100,627.50	263,900.00	.....	39,736.57	.....
44	Salamanca	411,505.90	40,500.00	96,997.50	103,700.00	130,171.83	.....	400.00	283.41	.....
45	Norwich	225,882.36	162,898.95	.....	.....	.....	36,000.00	26,700.00	.....	.....
46	Mechanicville	244,658.52	118,658.52	.....	52,000.00	.....	74,000.00	.....	.....	.....
47	Canandaigua	181,000.00	127,000.00	44,000.00	.....	.....	.....	5,000.00	5,000.00	.....
48	Sherrill	747.30	.....	.....	.....	747.30	.....	.....	.....	.....
	Total	$49,030,971.18	$18,429,673.80	$7,614,334.17	$13,235,981.69	$4,616,039.54	$2,006,635.81	$1,632,935.25	$1,259,317.90	$236,053.02

* In addition to bonds above listed there are outstanding bonds to the amount of $26,607.37, issued by the city of Newburgh to the Trustees of the Glebe, on which interest must be paid by the city during the life of the bonds, but which at maturity it is understood are to be cancelled.

TABLE 4

GROSS INDEBTEDNESS OF VILLAGES AT THE CLOSE OF FISCAL YEARS ENDING DURING 1917—GRADED ACCORDING TO POPULATION OF 1915

No.	VILLAGE	Total	Bonds		Temporary loans	Other Indebtedness	Warrants or orders
			General	Public utilities			
1	Peekskill	$1,042,197.02	479,179.01	$462,936.18	.....	$100,081.83	.....
2	Port Chester	830,640.00	779,115.00	.....	.....	51,525.00	.....
3	Ossining	928,472.86	603,743.13	183,000.00	.....	141,729.73	.....
4	Herkimer	194,116.48	143,888.98	34,000.00	$10,000.00	.....	$6,227.50
5	Ilion	477,354.71	238,354.71	239,000.00	.....	.....	.....
6	Freeport	185,500.00	68,000.00	117,500.00	.....	.....	.....
7	Malone	278,000.00	78,000.00	200,000.00	.....	.....	.....
8	Mamaroneck	516,001.33	476,395.00	.....	20,000.00	19,606.33	.....
9	Seneca Falls	195,865.72	195,313.20	.....	.....	552.52	.....
11	Medina	96,666.70	30,000.00	66,666.70	.....	.....	.....
12	Hempstead	335,450.00	289,550.00	42,400.00	.....	.....	3,500.00
13	Albion	490,400.00	328,400.00	162,000.00	.....	.....	.....
14	Solvay	449,000.00	374,000.00	75,000.00	.....	.....	.....
15	Tarrytown	393,700.32	16,000.00	374,500.00	.....	.....	3,200.32
16	Hudson Falls	115,970.69	106,591.84	.....	6,041.08	.....	3,337.77
17	Endicott	82,500.00	82,500.00	.....	.....	.....	.....
18	Hastings-on-Hudson	170,327.50	167,500.00	.....	1,500.00	.....	1,327.50
19	Haverstraw	75,385.87	58,500.00	.....	15,000.00	.....	1,885.87
20	Hoosick Falls	108,700.00	54,000.00	51,000.00	3,700.00	.....	.....
21	Johnson City	191,049.04	133,900.00	48,000.00	9,149.04	.....	.....
22	Catskill	38,000.00	2,000.00	36,000.00	.....	.....	.....
23	Rye	509,576.95	509,576.95	.....	.....	.....	.....
24	Fredonia	115,490.00	78,490.00	37,000.00	.....	.....	.....
25	Rockville Center	55,349.55	.....	48,350.00	.....	.....	6,999.55
26	Walden	70,000.00	39,000.00	31,000.00	.....	.....	.....
28	Lancaster	228,317.70	54,317.70	168,000.00	.....	6,000.00	.....
29	Perry	133,500.00	74,500.00	59,000.00	.....	.....	.....
30	Depew	191,279.58	166,450.00	.....	20,000.00	.....	4,829.58
31	Saranac Lake	394,433.33	233,633.33	159,800.00	1,000.00	.....	.....
32	North Tarrytown	185,000.00	174,000.00	.....	11,000.00	.....	.....
33	Lyons	261,241.28	91,000.00	142,000.00	24,140.00	.....	4,101.28
35	Whitehall	122,000.00	78,000.00	44,000.00	.....	.....	.....
37	Wellsville	320,672.26	79,172.26	241,500.00	.....	.....	.....
38	Owego	53,000.00	47,000.00	.....	6,000.00	.....	.....
40	Patchogue	61,000.00	61,000.00	.....	.....	.....	.....

41	Saugerties	136,535.00	85,535.00	51,000.00			
42	Ballston Spa	228,000.00	153,000.00	67,500.00		7,500.00	
43	Waterford	20,800.96	20,677.40			123.56	
44	Nyack	296,000.00	52,000.00	244,000.00			
45	Frankfort	164,930.94	97,800.00	53,000.00	14,130.94		
46	Bath	106,041.52	52,000.00	50,000.00	1,499.90	2,541.62	
50	Dobbs Ferry	225,000.00	225,000.00				
51	Dansville	137,475.89	107,390.00	30,000.00	85.89		
54	Mount Morris	231,000.00	51,000.00	177,000.00	3,000.00		
56	Canastota	152,000.00	104,000.00	48,000.00			
57	East Syracuse	146,000.00	58,000.00	88,000.00			
58	Scotia	256,600.00	121,600.00	126,500.00		8,500.00	
59	Wappinger Falls	198,000.00	105,000.00	93,000.00			
60	Greenport	34,450.00		33,750.00	700.00		
62	Walton	41,461.47	40,500.00		961.47		
63	Fairport	100,255.86	35,999.96	51,000.00	13,255.90		
64	Goshen	145,100.00	100,000.00	35,000.00	10,100.00		
65	East Rochester	206,033.66	119,933.66	86,100.00			
66	East Aurora	242,160.00	180,160.00	62,000.00			
67	Warsaw	44,676.44	21,000.00	21,000.00	2,676.44		
68	Brockport	359,558.16	75,000.00	281,000.00	1,000.00		2,558.16
69	Dolgeville	110,800.00	70,800.00	39,000.00	1,000.00		
70	Westfield	126,800.00	96,800.00	30,000.00			
72	Lowville	18,086.94	18,086.94				
73	Baldwinsville	53,000.00	5,000.00	48,000.00			
74	Silver Creek	66,605.60	23,500.00	25,000.00	18,105.60		
75	Elmira Heights	6,000.00	6,000.00				
76	Babylon	30,000.00	30,000.00				
77	Southampton	77,000.00	72,500.00		4,500.00		
78	Ellenville	49,859.17	27,000.00	22,500.00			359.17
80	Waterloo	189,166.67	189,166.67				
81	Fort Plain	79,700.00	20,000.00	57,000.00	2,700.00		
82	Mount Kisco	310,252.78	260,652.78	35,000.00	14,600.00		
83	Homer	13,000.00	13,000.00				350.00
84	Spring Valley	9,682.80	7,332.80		2,000.00		
85	Suffern	33,200.00		19,500.00		13,700.00	
86	Amityville	3,000.00	3,000.00				
88	Ticonderoga	37,000.00		37,000.00			
89	Tuckahoe	277,955.12	277,955.12				
90	Hamburg	11,715.99	10,577.84		1,138.15		
91	Scarsdale	494,850.00	494,850.00				
92	St. Johnsville	98,840.00	70,340.00	28,500.00			
94	Springville	94,194.31	26,700.31	64,494.00	3,000.00		
95	Cedarhurst	94,600.00	94,600.00				600.00
96	Sidney	34,947.20	34,247.20		700.00		
97	Cooperstown	30,100.00	5,500.00		24,600.00		
98	Canton	50,500.00	35,000.00	15,500.00			
100	Mohawk	70,100.00	28,200.00	41,900.00			

TABLE 4 — GROSS INDEBTEDNESS OF VILLAGES AT THE CLOSE OF FISCAL YEARS ENDING DURING 1917 — *Continued*

No.	VILLAGE	Total	Bonds		Temporary loans	Other indebtedness	Warrants or orders
			General	Public utilities			
101	Northport	$17,000.00	$17,000.00	.....	.....	.....	.....
102	Gowanda	63,245.58	63,245.58	.....	.....	.....	.....
104	Warwick	64,500.00	7,500.00	$57,000.00	.....	.....	.....
105	Whitesboro	64,712.98	64,712.98	.....	.....	.....	.....
106	Canajoharie	190,800.00	22,300.00	166,000.00	$2,500.00	.....	.....
107	Palmyra	30,800.00	.....	30,800.00	.....	.....	.....
108	Pleasantville	127,045.00	58,595.00	68,450.00	.....	.....	.....
109	Avon	105,366.66	33,700.00	71,666.66	.....	.....	.....
110	Corinth	76,000.00	54,000.00	22,000.00	.....	.....	.....
111	LaSalle	72,500.00	7,500.00	65,000.00	.....	.....	.....
112	Liberty	51,625.00	37,125.00	13,000.00	1,500.00	.....	.....
113	Chatham	78,000.00	.....	78,000.00	.....	.....	.....
114	Irvington	151,400.00	57,000.00	94,400.00	.....	.....	.....
115	Cobleskill	45,850.00	44,000.00	.....	1,850.00	.....	.....
116	Falconer	63,400.00	63,400.00	.....	.....	.....	.....
118	Mineola	43,900.00	.....	43,900.00	.....	.....	.....
119	Greenwich	56,821.25	.....	40,500.00	16,221.25	.....	$100.00
120	Canisteo	14,000.00	14,000.00	.....	.....	.....	.....
121	Coxsackie	39,444.43	.....	39,000.00	444.43	.....	.....
122	Geneseo	45,000.00	20,000.00	25,000.00	.....	.....	.....
123	Croton-on-Hudson	67,250.00	.....	67,250.00	.....	.....	.....
124	Bronxville	326,790.00	286,790.00	.....	.....	$40,000.00	.....
125	Cornwall-on-Hudson	93,800.00	15,800.00	78,000.00	.....	.....	.....
127	Camden	51,780.00	10,500.00	41,280.00	.....	.....	.....
128	Monticello	78,000.00	57,000.00	20,000.00	1,000.00	.....	.....
129	South Glens Falls	120,844.17	69,000.00	34,000.00	.....	16,700.00	1,144.17
130	Franklinville	97,500.00	97,500.00	.....	.....	.....	.....
131	Philmont	27,000.00	.....	27,000.00	.....	.....	.....
132	Alexandria Bay	59,860.00	40,660.00	19,200.00	.....	.....	.....
134	Larchmont	258,615.52	256,300.00	.....	2,315.52	.....	.....
135	Sea Cliff	20,513.84	17,513.84	.....	3,000.00	.....	.....
136	Lake Placid	327,179.47	190,486.67	136,600.00	.....	.....	.....
137	South Nyack	5,803.00	4,000.00	.....	.....	1,803.00	92.80
138	Horseheads	36,900.00	9,000.00	27,900.00	.....	.....	.....
139	Cazenovia	62,000.00	29,000.00	33,000.00	.....	.....	.....
141	Union	83,060.00	40,160.00	40,100.00	.....	2,800.00	.....
142	Boonville	82,100.00	21,000.00	57,600.00	3,500.00	.....	.....

143	Clayton	29,128.56	18,744.00	10,384.56			
144	Norwood	44,000.00	22,600.00	21,400.00			
145	North Pelham	157,320.00	149,320.00		8,000.00		
146	Lawrence	225,100.00	225,100.00				
147	Pulaski	14,500.00	2,500.00	12,000.00			
148	Akron	29,000.00		29,000.00			
149	Farmingdale	31,200.00		31,200.00			
150	Keeseville	20,000.00	1,000.00	19,000.00			
151	Rouses Point	31,700.00	700.00	31,000.00			
152	Holley	77,138.80	65,300.00	10,500.00			1,338.80
153	Deposit	10,000.00	10,000.00				
154	Fayetteville	45,000.00		41,500.00	3,500.00		
155	Floral Park	500.00	500.00				
156	Skaneateles	35,000.00	9,000.00	26,000.00			
157	Addison	9,900.00	9,900.00				200.00
158	Delhi	50,200.00	18,000.00	32,000.00			
159	Cambridge	31,200.00	31,200.00				
160	Schuylerville	36,700.00	1,500.00	35,200.00			
161	Kenmore	204,448.36	162,801.92	28,920.00	11,000.00	1,726.44	
163	Wayland	16,000.00		16,000.00			
164	Clifton Springs	72,000.00	14,000.00	58,000.00			
165	Phoenix	6,000.00	6,000.00				
166	Cuba	49,172.46	45,000.00		4,172.46		
167	Northville	8,033.00		8,000.00			33.00
168	Richfield Springs	63,000.00	47,000.00	16,000.00			
170	Oxford	26,900.00	3,100.00	10,000.00	13,800.00		
173	Hamilton	69,500.00		69,500.00			
174	Castleton	60,500.00	10,500.00	50,000.00			
176	Adams	40,500.00		40,500.00			
177	Arcade	89,550.00	38,750.00	50,800.00			
178	Waterville	30,500.00		30,500.00			
179	Hammondsport	21,000.00		21,000.00			
181	Piermont	48,000.00		48,000.00			
182	Mexico	50,000.00		50,000.00			
183	New Hartford	29,550.00	29,550.00				
184	Weedsport	16,600.00	16,600.00				
185	Groton	47,350.00	11,550.00	35,800.00			
186	Webster	50,820.00	24,000.00	24,320.00	2,500.00		
188	Valatie	13,905.00	405.00	13,500.00			
189	Brewster	45,000.00	5,000.00	40,000.00			
190	Moravia	42,000.00	10,500.00	31,500.00			
191	Elmsford	2,500.00			2,500.00		
192	Pittsford	27,000.00	9,000.00	18,000.00			
195	Wolcott	43,000.00	4,000.00	39,000.00			
196	Randolph	42,500.00	42,500.00				
197	Alleghany	30,200.00		30,200.00			
198	Painted Post	60,550.00	24,750.00	35,800.00			
199	Little Valley	28,210.00	17,460.00	10,750.00			

TABLE 4 — GROSS INDEBTEDNESS OF VILLAGES AT THE CLOSE OF FISCAL YEARS ENDING DURING 1917 — *Continued*

No.	VILLAGE	Total	Bonds		Temporary loans	Other indebtedness	Warrants or orders
			General	Public utilities			
200	Oakfield	$35,017.12	.....	$35,000.00	.....	.....	$17.12
201	Manlius	8,000.00	.....	7,000.00	$1,000.00	.....	.....
202	Brockton	51,250.00	.....	48,750.00	2,500.00	.....	.....
203	Montour Falls	25,900.00	$13,900.00	12,000.00	.....	.....	.....
204	Chester	63,012.43	15,400.00	45,000.00	2,612.43	.....	.....
205	Champlain	29,500.00	9,500.00	20,000.00	.....	.....	.....
206	Cattaraugus	27,900.00	7,000.00	18,000.00	2,900.00	.....	.....
207	Greene	26,500.00	12,000.00	14,500.00	.....	.....	.....
208	Williamsville	30,500.00	500.00	30,000.00	.....	.....	.....
209	Clinton	46,800.00	19,800.00	18,000.00	9,000.00	.....	.....
210	New Paltz	55,500.00	6,000.00	49,500.00	.....	.....	.....
212	Honeoye Falls	47,000.00	5,000.00	42,000.00	.....	.....	.....
213	Millbrook	1,000.00	.....	.....	1,000.00	.....	.....
214	Caledonia	22,000.00	.....	22,000.00	.....	.....	.....
216	Shortsville	25,200.00	.....	25,200.00	.....	.....	.....
217	Briarcliff Manor	211,000.00	100,000.00	111,000.00	.....	.....	.....
218	Bainbridge	34,760.00	13,410.00	16,650.00	4,700.00	.....	.....
220	Friendship	37,700.00	13,000.00	24,700.00	.....	.....	.....
221	Chateaugay	12,000.00	12,000.00	.....	.....	.....	.....
222	Angola	78,685.05	16,000.00	50,600.00	.....	$12,000.00	85.05
223	Trumansburg	18,200.00	18,200.00	.....	.....	.....	.....
227	Nunda	3,400.00	3,400.00	.....	.....	.....	.....
229	Naples	25,240.00	12,240.00	13,000.00	.....	.....	.....
230	New Berlin	42,124.12	23,700.00	14,500.00	3,924.12	.....	.....
231	Unadilla	66,000.00	15,000.00	51,000.00	.....	.....	.....
232	Schoharie	28,050.00	7,650.00	20,400.00	.....	.....	.....
233	Fonda	38,680.00	15,640.00	23,040.00	.....	.....	.....
235	Pelham Manor	196,375.00	188,875.00	.....	7,500.00	.....	.....
236	Port Byron	18,400.00	15,400.00	3,000.00	.....	.....	.....
237	Cape Vincent	14,500.00	5,000.00	9,500.00	.....	.....	.....
238	Salem	6,000.00	6,000.00	.....	.....	.....	.....
239	Yorkville	40,600.00	40,600.00	.....	.....	.....	.....
240	Avoca	18,000.00	.....	18,000.00	.....	.....	.....
243	North Collins	35,000.00	.....	35,000.00	.....	.....	.....
245	Stamford	27,900.00	26,900.00	.....	.....	1,000.00	.....
246	Middleburgh	300.00	.....	.....	300.00	.....	.....
247	Antwerp	43,000.00	24,500.00	14,000.00	4,500.00	.....	.....

248	Theresa	35,250.00	2,000.00	32,000.00	1,250.00		
249	Victor	11,800.00	11,800.00				
250	Pawling	28,000.00		28,000.00			
251	Stillwater	18,000.00	18,000.00				
252	Belmont	46,900.00	21,000.00	25,500.00	400.00		
254	Sherburne	51,525.00	8,500.00	39,000.00	4,025.00		
255	Marathon	20,900.00	9,900.00	11,000.00			
256	Oriskany	40,000.00	40,000.00				
258	Marcellus	28,160.00		28,160.00			
260	Oriskany Falls	36,100.00	1,000.00	35,100.00			
261	Clayville	4,000.00	4,000.00				
262	Castile	62,000.00	28,500.00	32,700.00	800.00		
263	Cohocton	33,700.00	8,200.00	25,000.00	500.00		
264	Montgomery	31,000.00	7,000.00	23,000.00	1,000.00		
265	Fultonville	14,500.00	14,500.00				
267	Sherman	14,000.00		14,000.00			
268	Blasdell	42,700.00		42,700.00			
271	Lima	12,000.00		10,000.00	2,000.00		
272	Woodridge	35,500.00		35,000.00	500.00		
273	Scottsville	2,000.00	2,000.00				
274	Silver Springs	34,500.00		34,500.00			
275	Millerton	23,000.00	9,000.00	14,000.00			
276	McGrawville	21,000.00	5,000.00	16,000.00			
279	Dannemora	7,700.00		7,700.00			
280	Lyons Falls	18,350.00		18,350.00			
284	Spencerport	55,468.00	4,300.00	47,768.00	2,500.00		900.00
286	Earlville	19,000.00		19,000.00			
287	Camillus	300.00			300.00		
290	Fort Covington	9,620.00	9,620.00				
292	Hilton	61,124.11	6,300.00	49,000.00		3,223.80	2,600.31
293	Newark Valley	33,500.00	3,500.00	30,000.00			
294	Altamont	30,000.00	8,000.00	22,000.00			
295	Rosendale	16,000.00		16,000.00			
296	Marlboro	31,350.00		31,000.00	350.00		
299	Pelham	116,450.00	111,450.00		5,000.00		
300	West Winfield	29,700.00		29,700.00			
301	Alden	114,000.00	60,000.00	54,000.00			
302	Eastwood	99,800.00	99,800.00				
303	Fleischmanns	11,570.00	10,000.00	600.00	900.00		70.00
304	Portville	9,500.00	6,500.00	2,500.00	500.00		
305	Cherry Valley	12,000.00		12,000.00			
307	Whitney's Point	300.00	300.00				
308	Tannersville	3,000.00	3,000.00				
309	Afton	3,000.00		3,000.00			
310	Port Leyden	9,400.00		9,400.00			
312	Candor	13,000.00		13,000.00			
313	Lewiston	39,000.00		39,000.00			
315	Forestville	23,000.00	8,000.00	15,000.00			

TABLE 4 — GROSS INDEBTEDNESS OF VILLAGES AT THE CLOSE OF FISCAL YEARS ENDING DURING 1917 — *Concluded*

No.	VILLAGE	Total	Bonds		Temporary loans	Other indebtedness	Warrants or orders
			General	Public utilities			
316	Waddington	$8,250.00	$8,000.00	$250.00	.....	.....	.....
317	Dryden	9,000.00	2,000.00	7,000.00	.....	.....	.....
319	Cherry Creek	24,000.00	.....	24,000.00	.....	.....	.....
320	Nelliston	1,000.00	1,000.00	.....	.....	.....	.....
322	Middleville	14,000.00	.....	14,000.00	.....	.....	.....
323	Lakewood	50,600.00	14,000.00	33,600.00	$3,000.00	.....	.....
324	Newport	26,500.00	6,000.00	20,500.00	.....	.....	.....
325	Prattsburgh	2,000.00	.....	2,000.00	.....	.....	.....
326	Copenhagen	10,950.00	.....	10,950.00	.....	.....	.....
327	Chaumont	70.00	.....	.....	.....	.....	$70.00
329	Alfred	28,200.00	.....	27,000.00	1,200.00	.....	.....
330	Sandy Creek	8,700.00	.....	8,000.00	700.00	.....	.....
333	Windsor	11,100.00	1,000.00	10,100.00	.....	.....	.....
334	Interlaken	13,500.00	13,500.00	.....	.....	.....	.....
335	Long Beach	229,095.14	256,000.00	.....	25,000.00	$13,590.10	4,505.04
336	Cleveland	73.20	.....	.....	.....	.....	73.20
337	Croghan	31,000.00	8,000.00	23,000.00	.....	.....	.....
340	Glen Park	7,420.00	7,420.00	.....	.....	.....	.....
341	Margaretville	795.00	.....	.....	600.00	.....	195.00
343	Upper Nyack	1,500.00	.....	.....	1,500.00	.....	.....
344	Bergen	21,850.00	.....	21,850.00	.....	.....	.....
345	Farnham	500.00	500.00	.....	.....	.....	.....
346	Washingtonville	35,400.00	8,400.00	27,000.00	.....	.....	.....
348	Fair Haven	1,750.00	1,750.00	.....	.....	.....	.....
351	De Ruyter	19,000.00	5,000.00	14,000.00	.....	.....	.....
352	Nassau	4,500.00	.....	4,500.00	.....	.....	.....
353	Hobart	16,000.00	16,000.00	.....	.....	.....	.....
355	Ovid	4,603.16	1,000.00	3,000.00	400.00	.....	203.16
358	Port Dickinson	34,983.80	31,500.00	3,483.80	.....	.....	.....
359	East Randolph	22,700.00	3,450.00	19,250.00	.....	.....	.....
360	Morrisville	13,000.00	.....	13,000.00	.....	.....	.....
361	Sinclairville	2,000.00	1,500.00	500.00	.....	.....	.....
362	Otego	13,000.00	4,000.00	8,400.00	600.00	.....	.....
364	Youngstown	20,000.00	.....	20,000.00	.....	.....	.....
365	Richmondville	24,400.00	6,000.00	18,400.00	.....	.....	.....
366	Milford	11,300.00	2,800.00	8,000.00	500.00	.....	.....
367	Tully	5,000.00	4,500.00	.....	500.00	.....	.....

371	Voorheesville	12,000.00	2,000.000	10,000.00	.....	.....	.....
372	Arkport	18,048.72	.....	18,000.00	.....	.....	48.72
373	Schenevus	4,850.00	4,700.00	.....	150.00	.....	.....
377	Savannah	6,100.00	1,200.00	4,500.00	400.00	.....	.....
378	Sharon Springs	35,963.00	18,650.00	16,000.00	1,313.00	.....	.....
379	Elizabethtown	400.00	400.00	.....	.....	.....	.....
380	Red Creek	30,000.00	.....	30,000.00	.....	.....	.....
381	Mooers	636.00	.....	.....	600.00	.....	36.00
385	Forestport	13,000.00	13,000.00	.....	.....	.....	.....
387	Bellport	3,000.00	3,000.00	.....	.....	.....	.....
389	Morristown	13,550.00	1,750.00	11,500.00	300.00	.....	.....
390	Wellsburg	4,177.14	1,500.00	2,000.00	.....	.....	677.14
391	Lacona	8,400.00	.....	8,400.00	.....	.....	.....
393	Morris	13,000.00	.....	13,000.00	.....	.....	.....
394	Limestone	8,000.00	.....	8,000.00	.....	.....	.....
396	Gilbertsville	15,350.00	.....	15,350.00	.....	.....	.....
397	Ardsley	78,500.00	73,000.00	.....	5,500.00	.....	.....
398	Franklin	22,800.00	5,000.00	17,800.00	.....	.....	.....
399	Elba	260.96	.....	.....	260.96	.....	.....
404	Remsen	200.00	.....	.....	200.00	.....	.....
406	Palatine Bridge	7,454.39	7,000.00	.....	454.39	.....	.....
408	Andes	12.50	.....	.....	.....	.....	12.50
411	Oneida Castle	600.00	600.00	.....	.....	.....	.....
414	Constableville	12,860.00	.....	12,860.00	.....	.....	.....
416	Cato	151.54	.....	.....	.....	.....	151.54
420	Richburg	13,300.00	13,300.00	.....	.....	.....	.....
421	Burdette	500.00	.....	.....	500.00	.....	.....
422	Rensselaer Falls	400.00	.....	.....	400.00	.....	.....
424	Laurens	380.00	.....	.....	355.00	.....	25.00
426	Panama	75.00	.....	.....	75.00	.....	.....
430	Pike	12,000.00	.....	12,000.00	.....	.....	.....
434	Holland Patent	20,530.00	.....	20,530.00	.....	.....	.....
436	Turin	14,800.00	4,000.00	10,800.00	.....	.....	.....
438	Grand View-on-Hudson	145.02	.....	.....	.....	.....	145.02
441	Madison	14,000.00	.....	14,000.00	.....	.....	.....
445	Poland	10,500.00	.....	10,500.00	.....	.....	.....
447	Leicester	1,600.00	1,600.00	.....	.....	.....	.....
449	Coldbrook	100.00	.....	.....	100.00	.....	.....
453	Bridgewater	3,800.00	3,600.00	.....	.....	.....	200.00
454	Plandome	20,500.00	20,500.00	.....	.....	.....	.....
455	Smyrna	2,000.00	.....	2,000.00	.....	.....	.....
457	Argyle	13,000.00	.....	13,000.00	.....	.....	.....
462	Shoreham	16,200.00	16,200.00	.....	.....	.....	.....
	Total	$25,306,002.85	$14,575,601.78	$9,803,839.90	$429,657.07	$444,703.83	$52,200.27

TABLE 5

GROSS INDEBTEDNESS OF TOWNS AT THE CLOSE OF FISCAL YEARS ENDING DURING 1917—GRADED ACCORDING TO POPULATION OF 1915

No.	TOWNS	Total	Bonds				Temporary loans	Other indebtedness
			General	Highway and bridge	Special tax district	Railroad aid		
1	Hempstead	$313,000.00	$20,000.00	$293,000.00	.....	.....	.....	.....
2	Oyster Bay	208,000.00	46,000.00	12,000.00	$150,000.00	.....	.....	.....
3	Greenburgh	749,445.50	30,000.00	540,000.00	83,000.00	.....	$96,445.50	.....
4	Rye	590,656.70	447,000.00	97,900.00	.....	.....	45,756.70	.....
5	North Hempstead	1,048,622.18	99,500.00	302,500.00	613,937.50	.....	32,684.68	.....
6	Cortlandt	76,664.82	13,000.00	17,208.73	.....	.....	46,456.09	.....
8	Islip	34,000.00	4,000.00	.....	30,000.00	.....	.....	.....
9	Huntington	131,077.32	.....	.....	131,077.32	.....	.....	.....
10	Union	3,000.00	.....	2,000.00	.....	.....	1,000.00	.....
13	Mount Pleasant	308,863.52	12,000.00	241,686.23	.....	.....	55,177.29	.....
14	German Flats	54,984.00	.....	33,000.00	.....	$15,000.00	6,984.00	.....
15	Ramapo	15,348.13	.....	.....	.....	.....	15,348.13	.....
16	Ossining	39,000.00	7,000.00	.....	.....	.....	32,000.00	.....
18	Malone	3,000.00	.....	3,000.00	.....	.....	.....	.....
20	Herkimer	66,000.00	.....	66,000.00	.....	.....	.....	.....
21	Greece	112,575.00	.....	.....	111,075.00	.....	1,500.00	.....
23	Colonie	16,000.00	.....	16,000.00	.....	.....	.....	.....
25	Cheektowaga	143,865.00	.....	.....	122,000.00	.....	21,865.00	.....
26	Haverstraw	19,363.76	.....	.....	.....	.....	19,363.76	.....
29	Catskill	4,000.00	.....	4,000.00	.....	.....	.....	.....
31	Arcade	52,000.00	.....	.....	52,000.00	.....	.....	.....
33	Warwick	3,000.00	.....	3,000.00	.....	.....	.....	.....
35	Hoosick	14,000.00	.....	14,000.00	.....	.....	.....	.....
36	Clarkstown	6,301.16	.....	.....	.....	.....	6,301.16	.....
37	New Hartford	1,500.00	1,500.00	.....	.....	.....	.....	.....
38	Mamaroneck	82,000.00	7,000.00	61,000.00	14,000.00	.....	.....	.....
39	Seneca Falls	80,000.00	.....	.....	.....	80,000.00	.....	.....
40	Eastchester	650,521.24	19,000.00	275,001.00	325,080.00	.....	31,440.24	.....
42	Wawarsing	24,000.00	.....	24,000.00	.....	.....	.....	.....
44	Hamburg	1,860.00	.....	.....	.....	.....	1,860.00	.....
48	Madrid	71,000.00	12,500.00	58,500.00	.....	.....	.....	.....
49	Stillwater	29,090.00	200.00	28,890.00	.....	.....	.....	.....
50	Canton	59,000.00	.....	59,000.00	.....	.....	.....	.....
51	Geddes	78,000.00	.....	78,000.00	.....	.....	.....	.....
56	Hanover	18,133.45	.....	.....	.....	.....	18,133.45	.....

59	Liberty	67,800.00				67,000.00	800.00	
61	Onondaga	2,000.00		2,000.00				
63	Rotterdam	4,300.00		2,100.00			2,200.00	
64	Lyons	3,500.00				3,500.00		
65	Poughkeepsie	500.00		500.00				
67	Gouverneur	4,400.00		4,000.00			400.00	
69	Frankfort	20,000.00		20,000.00				
70	West Seneca	1,433.18					1,433.18	
72	Perry	13,809.75					13,809.75	
74	Bedford	182,219.97	7,000.00	155,146.30			20,073.67	
75	Fallsburgh	82,000.00		13,000.00		69,000.00		
76	Sodus	45,850.00			45,850.00			
78	Riverhead	99,731.60			85,000.00		14,731.60	
80	Bethlehem	30,925.00		27,800.00		3,125.00		
82	Gates	38,545.44			38,545.44			
83	Waterford	174,102.15	36,957.15		137,145.00			
85	Aurora	17,598.60		15,000.00			2,598.60	
89	Walton	55,334.58				50,000.00	5,334.58	
91	East Hampton	49,375.77		45,000.00			4,375.77	
92	Cornwall	8,500.00		5,000.00			3,500.00	
94	Mount Morris	20,000.00				20,000.00		
95	Royalton	24,000.00		24,000.00				
96	Smithtown	13,000.00	3,000.00			10,000.00		
97	Thompson	222,150.00		6,150.00		216,000.00		
98	Hancock	4,000.00					4,000.00	
101	Kirkland	20,500.00		11,500.00	9,000.00			
103	Ticonderoga	4,500.00		4,500.00				
104	Harrietstown	2,000.00		2,000.00				
105	Westfield	34,000.00		34,000.00				
111	Lysander	45,000.00		45,000.00				
112	Minden	20,000.00		20,000.00				
114	Irondequoit	50,000.00		16,000.00	34,000.00			
117	Concord	6,425.38					6,425.38	
118	Warsaw	36,000.00				36,000.00		
119	Newfane	80,950.00		42,450.00		38,500.00		
121	Dannemora	5,500.00	5,500.00					
123	Altamont	14,000.00		12,000.00			2,000.00	
125	New Castle	176,794.84	4,000.00	164,375.10			8,419.74	
129	Marlborough	2,737.00		2,737.00				
133	Sidney	1,000.00				1,000.00		
136	Lowville	10,000.00	3,000.00	7,000.00				
138	Middletown	400.00					400.00	
140	Canajoharie	28,000.00		28,000.00				
141	Clayton	11,000.00	1,000.00	10,000.00				
142	Salina	68,400.00				68,400.00		
143	North Elba	104,586.13	37,000.00		55,000.00		12,586.13	
146	Manheim	36,401.96		34,000.00			2,401.96	
147	Cobleskill	12,000.00		12,000.00				

TABLE 5 — GROSS INDEBTEDNESS OF TOWNS AT THE CLOSE OF FISCAL YEARS ENDING DURING 1917 — *Continued*

No.	TOWNS	Total	BONDS				Temporary loans	Other indebtedness
			General	Highway and bridge	Special tax district	Railroad aid		
148	Cazenovia	$400.00	.....	.....	.....	.....	.....	$400.00
153	Red Hook	2,500.00	.....	.....	.....	.....	$2,500.00	.....
154	Rockland	16,000.00	.....	$16,000.00	.....	.....	.....	.....
155	Pelham	87,925.00	$20,000.00	3,425.00	$64,500.00	.....	.....	.....
156	Williamson	71,125.00	.....	.....	70,000.00	.....	1,125.00	.....
158	Homer	20,024.02	8,000.00	11,500.00	.....	.....	524.02	.....
159	Stony Point	20,530.97	.....	16,000.00	.....	.....	4,530.97	.....
160	Guilderland	2,000.00	.....	2,000.00	.....	.....	.....	.....
170	Groton	2,000.00	.....	2,000.00	.....	.....	.....	.....
171	Ellisburg	12,000.00	.....	12,000.00	.....	.....	.....	.....
172	Rhinebeck	23,856.52	.....	23,856.52	.....	.....	.....	.....
173	St. Johnsville	9,000.00	.....	9,000.00	.....	.....	.....	.....
176	Canisteo	1,500.00	.....	.....	.....	.....	1,500.00	.....
177	Amsterdam	2,550.00	.....	1,200.00	.....	.....	1,350.00	.....
178	Van Buren	10,000.00	.....	10,000.00	.....	.....	.....	.....
182	Geneseo	25,500.00	.....	25,500.00	.....	.....	.....	.....
184	Chatham	2,500.00	2,500.00	.....	.....	.....	.....	.....
186	Lewiston	77,750.00	.....	.....	5,000.00	$70,500.00	2,250.00	.....
192	Moreau	89,550.00	.....	88,500.00	.....	.....	1,050.00	.....
193	Wilson	62,000.00	.....	13,000.00	.....	49,000.00	.....	.....
194	Fishkill	4,350.00	.....	4,350.00	.....	.....	.....	.....
195	Chazy	10,722.00	.....	4,500.00	.....	.....	6,222.00	.....
196	Mooers	13,750.00	.....	13,500.00	.....	.....	250.00	.....
197	Franklinville	2,450.00	500.00	1,950.00	.....	.....	.....	.....
199	Schroeppel	32,000.00	.....	17,000.00	.....	15,000.00	.....	.....
202	Lisbon	1,325.00	.....	.....	.....	1,325.00	.....	.....
205	Mamakating	2,681.75	.....	2,681.75	.....	.....	.....	.....
210	Clarence	3,000.00	.....	.....	.....	.....	3,000.00	.....
218	East Hamburg	3,708.00	.....	.....	.....	.....	3,708.00	.....
220	Livonia	600.00	600.00	.....	.....	.....	.....	.....
223	Croghan	1,500.00	.....	1,000.00	.....	.....	500.00	.....
224	Penfield	20,033.33	.....	9,000.00	9,533.33	.....	1,500.00	.....
227	Hunter	36,000.00	.....	36,000.00	.....	.....	.....	.....
228	Ontario	6,000.00	.....	.....	.....	6,000.00	.....	.....
230	New Scotland	16,500.00	.....	16,500.00	.....	.....	.....	.....
235	Mendon	4,300.00	.....	2,800.00	.....	.....	1,500.00	.....

239	Alden	4,620.00	.....	.....	.....	.....	4,620.00	.....
240	Lloyd	24,000.00	.....	24,000.00	.....	.....	.....	.....
241	Brant	4,200.00	.....	.....	.....	.....	4,200.00	.....
242	Delhi	96,000.00	.....	.....	.....	96,000.00	.....	.....
243	Norfolk	18,000.00	.....	18,000.00	.....	.....	.....	.....
250	Hartland	23,300.00	.....	12,000.00	.....	.....	11,300.00	.....
252	New Windsor	10,361.75	.....	8,000.00	.....	.....	2,361.75	.....
253	Niagara	5,480.34	.....	5,480.34	.....	.....	.....	.....
255	Shandaken	50,714.00	.....	50,000.00	.....	.....	714.00	.....
266	Corinth	10,300.00	.....	9,000.00	.....	.....	1,300.00	.....
270	Collins	4,800.00	.....	2,000.00	.....	.....	2,800.00	.....
273	Eden	3,000.00	.....	3,000.00	.....	.....	.....	.....
274	Ulysses	22,205.66	.....	.....	.....	18,000.00	4,205.66	.....
277	Corning	1,000.00	.....	1,000.00	.....	.....	.....	.....
280	New Paltz	2,000.00	.....	2,000.00	.....	.....	.....	.....
283	Porter	3,000.00	.....	3,000.00	.....	.....	.....	.....
292	Pembroke	500.00	.....	.....	.....	.....	500.00	.....
293	Erwin	515.00	.....	.....	.....	.....	515.00	.....
297	Unadilla	4,650.00	.....	3,000.00	.....	.....	1,650.00	.....
298	Portville	12,782.25	.....	12,000.00	.....	.....	782.25	.....
299	Palatine	20,000.00	.....	20,000.00	.....	.....	.....	.....
300	New Berlin	4,000.00	4,000.00	.....	.....	.....	.....	.....
303	Schoharie	20,565.81	.....	7,040.00	.....	.....	13,525.81	.....
305	Marion	30,000.00	.....	.....	30,000.00	.....	.....	.....
306	Yorktown	13,597.15	12,000.00	.....	.....	.....	1,597.15	.....
308	Volney	93,100.00	.....	31,000.00	.....	60,000.00	2,100.00	.....
309	Somerset	9,930.67	.....	9,930.67	.....	.....	.....	.....
310	Richfield	500.00	.....	.....	.....	.....	500.00	.....
312	Moriah	6,000.00	.....	6,000.00	.....	.....	.....	.....
313	Oswegatchie	136,100.00	16,100.00	120,000.00	.....	.....	.....	.....
314	Shawangunk	21,700.00	.....	21,000.00	.....	.....	700.00	.....
315	Clifton Park	2,300.00	.....	2,300.00	.....	.....	.....	.....
316	Windsor	6,400.00	.....	5,900.00	.....	.....	500.00	.....
317	Jay	17,517.85	.....	10,500.00	4,500.00	.....	2,517.85	.....
318	Plattsburgh	1,000.00	.....	.....	.....	.....	1,000.00	.....
319	Cuba	3,500.00	.....	2,000.00	.....	.....	1,500.00	.....
329	Altoona	5,098.00	3,500.00	.....	.....	.....	1,598.00	.....
330	Sandy Creek	2,316.00	.....	.....	.....	.....	2,316.00	.....
342	Yates	1,800.00	1,800.00	.....	.....	.....	.....	.....
343	Naples	31,343.88	.....	.....	.....	27,500.00	3,843.88	.....
344	Elma	4,653.00	.....	1,500.00	.....	.....	3,153.00	.....
348	Orleans	300.00	.....	.....	.....	.....	300.00	.....
354	Northampton	1,403.50	.....	.....	.....	.....	1,403.50	.....
355	Franklin	400.00	.....	.....	.....	.....	400.00	.....
363	New Albion	2,000.00	.....	2,000.00	.....	.....	.....	.....
370	Easton	20,500.00	.....	20,500.00	.....	.....	.....	.....
372	Denmark	8,000.00	.....	8,000.00	.....	.....	.....	.....
373	Westmoreland	5,731.20	.....	5,731.20	.....	.....	.....	.....

SUMMARY OF FINANCIAL TRANSACTIONS — TOWNS GRADED ACCORDING TO POPULATION OF 1915—*Continued*

No.	TOWNS	Total	Bonds				Temporary loans	Other indebtedness
			General	Highway and bridge	Special tax district	Railroad aid		
375	Avoca	$5,750.00	.....	$4,500.00	.....	.....	$1,250.00	.....
379	Andes	69,500.00	.....	.....	.....	$69,500.00	.....	.....
382	Lockport	3,200.00	.....	3,200.00	.....	.....	.....	.....
383	Sheridan	4,000.00	.....	4,000.00	.....	.....	.....	.....
384	Callicoon	12,418.75	.....	.....	$12,418.75	.....	.....	.....
387	Theresa	2,200.00	.....	2,000.00	.....	.....	200.00	.....
388	Augusta	13,058.00	.....	7,858.00	.....	.....	5,200.00	.....
392	Chili	1,200.00	.....	.....	.....	.....	1,200.00	.....
394	Sangerfield	7,000.00	.....	7,000.00	.....	.....	.....	.....
396	Broadalbin	2,225.00	.....	.....	.....	.....	2,225.00	.....
397	Amity	5,000.00	.....	5,000.00	.....	.....	.....	.....
405	Newark Valley	1,000.00	.....	1,000.00	.....	.....	.....	.....
406	East Bloomfield	3,650.00	.....	2,000.00	.....	.....	1,650.00	.....
408	Ausable	3,000.00	.....	3,000.00	.....	.....	.....	.....
409	Cairo	9,500.00	.....	9,500.00	.....	.....	.....	.....
410	Dover	2,500.00	.....	2,500.00	.....	.....	.....	.....
415	Wheatfield	10,506.11	.....	10,006.11	.....	.....	500.00	.....
417	Granby	10,000.00	.....	10,000.00	.....	.....	.....	.....
418	Plattekill	7,627.85	.....	7,627.85	.....	.....	.....	.....
419	Tompkins	655.05	.....	.....	.....	.....	655.05	.....
421	Hume	2,000.00	.....	2,000.00	.....	.....	.....	.....
422	Florida	13,000.00	.....	13,000.00	.....	.....	.....	.....
423	Waddington	4,600.00	.....	4,600.00	.....	.....	.....	.....
424	Ithaca	14,000.00	.....	14,000.00	.....	.....	.....	.....
425	Cambria	24,759.00	.....	24,759.00	.....	.....	.....	.....
427	Barre	3,300.00	.....	3,300.00	.....	.....	.....	.....
428	Lyme	20,350.00	.....	20,000.00	.....	.....	350.00	.....
430	Covert	13,000.00	.....	.....	.....	13,000.00	.....	.....
431	Beekmantown	6,863.47	$2,500.00	2,000.00	.....	.....	2,363.47	.....
444	Marshall	4,000.00	.....	4,000.00	.....	.....	.....	.....
445	Leicester	4,000.00	.....	4,000.00	.....	.....	.....	.....
457	Russell	10,600.00	8,500.00	2,100.00	.....	.....	.....	.....
450	Morristown	16,000.00	.....	16,000.00	.....	.....	.....	.....
452	Sharon	7,159.97	.....	.....	.....	6,000.00	1,159.97	.....
454	Dayton	2,500.00	.....	2,500.00	.....	.....	.....	.....
456	Martinsburg	10,675.00	.....	.....	10,675.00	.....	.....	.....

457	Bennington	12,000.00		12,000.00				
461	Sheldon	1,557.85					1,557.85	
462	Russia	2,300.00		2,300.00				
466	Maryland	1,000.00		1,000.00				
467	Newport	7,000.00		6,500.00			500.00	
468	Angelica	18,000.00	4,000.00			14,000.00		
469	Bergen	1,000.00					1,000.00	
470	Carroll	2,200.00	1,000.00				1,200.00	
471	Groveland	8,500.00		6,000.00			2,500.00	
472	Alabama	7,847.25		4,400.00		3,447.25		
475	Vestal	3,475.00		2,000.00			1,475.00	
478	Edmeston	1,014.92					1,014.92	
482	Caroline	5,000.00		5,000.00				
486	Leyden	4,000.00		4,000.00				
487	Sardinia	11,536.50		9,240.00			2,296.50	
488	New Bremen	2,000.00		2,000.00				
494	Salisbury	3,000.00		3,000.00				
495	Caldwell	3,000.00						3,000.00
491	Yorkshire	10,000.00		10,000.00				
499	Berne	8,500.00		8,500.00				
500	Java	1,000.00		1,000.00				
504	Cherry Creek	20,000.00				20,000.00		
506	Rensselaerville	500.00		500.00				
508	Kortright	985.00					985.00	
514	Cato	7,500.00		7,500.00				
516	Holland	8,889.00		5,910.00			2,979.00	
521	Machias	4,000.00		4,000.00				
526	Greenville	2,250.00					2,250.00	
527	Cherry Valley	2,500.00		2,500.00				
535	Otego	6,200.20		6,000.00			200.20	
541	Lewisboro	18,436.73		18,436.73				
545	Byron	2,750.00					2,750.00	
547	Alfred	4,450.00					4,450.00	
556	Louisville	1,767.74					1,767.74	
557	New Haven	405.87		405.87				
559	Madrid	2,000.00		2,000.00				
575	Laurens	850.00					850.00	
577	Minisink	1,100.00					1,100.00	
578	Alexander	1,300.00					1,300.00	
581	Bolton	900.00					900.00	
583	Davenport	2,500.00		2,500.00				
586	Windham	2,200.00					2,200.00	
587	Hamden	39,000.00				39,000.00		
588	Pine Plains	2,300.00			2,300.00			
594	Chemung	10,500.00		10,500.00				
600	Morris	1,070.60					1,070.60	
601	Durham	5,170.83		4,000.00			1,170.83	
602	Colton	5,175.00		5,000.00			175.00	

TABLE 5 — GROSS INDEBTEDNESS OF TOWNS AT THE CLOSE OF FISCAL YEARS ENDING DURING 1917 — *Continued*

No.	TOWNS	Total	Bonds				Temporary loans	Other indebtedness
			General	Highway and bridge	Special tax district	Railroad aid		
604	Fulton	$300.00					$300.00	
609	Fairfield	20,032.17		$17,500.00			2,532.17	
611	Pleasant Valley	3,000.00		3,000.00				
613	Gardiner	1,672.00		800.00			872.00	
614	Root	2,090.00		2,090.00				
621	Lee	1,000.00					1,000.00	
623	Edwards	12,000.00		12,000.00				
624	Piercefield	10,649.23		9,000.00			1,649.23	
625	Malta	8,383.94		5,300.00			555.10	$2,528.84
628	Warren	9,000.00		9,000.00				
629	Stephentown	1,025.00					1,025.00	
633	Webb	31,000.00		31,000.00				
634	Varick	9,000.00		9,000.00				
635	Chenango	6,008.80		2,000.00			4,008.80	
636	South Dansville	8,000.00		8,000.00				
637	De Ruyter	30,000.00				$30,000.00		
638	Westerlo	1,000.00		1,000.00				
639	Marcy	5,312.55		5,312.55				
643	Tyrone	1,000.00					1,000.00	
646	Caneadea	9,000.00		9,000.00				
647	Fenton	11,562.39		11,562.39				
648	Petersburg	3,400.00		3,400.00				
661	Wales	1,170.83					1,170.83	
670	Jefferson	4,750.00		2,000.00			2,750.00	
673	Somers	1,539.82					1,539.82	
680	Union Vale	900.00					900.00	
682	Burlington	992.84		867.84			125.00	
684	Conewango	1,368.50		868.50			500.00	
690	Middlesex	24,000.00				24,000.00		
691	Schuyler	19,150.00		19,150.00				
693	Freedom	9,436.00		3,636.00			5,800.00	
695	Northumberland	202.10					202.10	
697	Lebanon	4,000.00				4,000.00		
701	Knox	500.00		500.00				
704	Wilton	5,584.21		5,584.21				
706	Indian Lake	150.00					150.00	

709	Pike	600.00					600.00	
714	Wirt	6,000.00	3,000.00	3,000.00				
717	Long Lake	12,000.00		12,000.00				
722	Danube	8,500.00		8,500.00				
725	Conesus	4,150.00	150.00	4,000.00				
728	Miner	2,300.00					2,300.00	
730	Jewett	9,972.19		3,500.00			6,472.19	
733	Putnam Valley	6,494.04					6,494.04	
737	Barker	500.00					500.00	
740	Covington	7,990.15					7,990.15	
744	Esperance	4,400.00					4,400.00	
750	Grand Island	17,969.22		12,148.80			1,545.00	4,275.42
751	South Bristol	1,500.00		1,500.00				
754	Portage	12,500.00		12,500.00				
763	Cuyler	31,500.00				31,500.00		
765	Conklin	10,900.00		9,000.00				1,900.00
771	Rossie	13,500.00		13,500.00				
772	Wright	4,325.00					4,325.00	
773	Lexington	6,367.50					6,367.50	
774	Leon	500.00		500.00				
779	De Peyster	8,000.00		5,000.00			3,000.00	
781	Orangeville	2,226.00					2,226.00	
789	Austerlitz	500.00		500.00				
791	West Union	2,000.00					2,000.00	
799	Bridgewater	1,900.00		1,900.00				
813	Litchfield	17,500.00		17,500.00				
819	Italy	396.60					396.60	
821	Fremont	5,232.84		5,000.00			232.84	
823	Lumberland	8,000.00	3,000.00	5,000.00				
824	Pinckney	6,900.00		6,100.00			800.00	
825	West Sparta	1,050.00					1,050.00	
831	Brighton	15,000.00		15,000.00				
833	Westford	1,000.00		1,000.00				
838	Broome	1,500.00		1,500.00				
849	Stony Creek	1,125.00					1,125.00	
850	Perth	350.00		350.00				
839	Wayne	6,000.00				6,000.00		
867	Genesee Falls	8,500.00		8,500.00				
869	Ashland	1,600.00					1,600.00	
871	Poundridge	500.00					500.00	
872	Kiantone	2,860.00	1,000.00				1,860.00	
874	Hartsville	3,500.00		3,500.00				
882	Norway	900.00					900.00	
883	Wilmington	2,750.00			1,700.00		1,050.00	
891	Nanticoke	1,900.00					1,900.00	
892	Solon	36,000.00				36,000.00		
899	Santa Clara	5,200.00		5,200.00				
904	Newcomb	9,000.00		9,000.00				

TABLE 5 — GROSS INDEBTEDNESS OF TOWNS AT THE CLOSE OF FISCAL YEARS ENDING DURING 1917 — *Concluded*

No.	TOWNS	Total	Bonds				Temporary loans	Other indebtedness
			General	Highway and bridge	Special tax district	Railroad aid		
914	Decatur	$600.00	.....	$600.00	.....	.....	.....	.....
916	Forestburgh	15,400.00	.....	5,400.00	.....	$10,000.00	.....	.....
919	Highmarket	900.00	.....	900.00	.....	.....	.....	.....
929	Inlet	5,000.00	.....	4,000.00	.....	.....	$1,000.00	.....
931	Morehouse	1,400.00	.....	.....	.....	.....	1,400.00	.....
	Total	$9,726,230.39	$308,307.15	$4,449,403.69	$2,247,337.34	$1,327,297.25	$781,780.70	$12,104.26

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STATE OF NEW YORK

REPORT

OF THE

New York Commercial Tercentenary Commission

TRANSMITTED TO THE LEGISLATURE APRIL 1, 1918

ALBANY
J. B. LYON COMPANY, PRINTERS
1918

STATE OF NEW YORK

No. 49

IN ASSEMBLY

APRIL 1, 1918

REPORT OF THE NEW YORK COMMERCIAL TERCENTENARY COMMISSION

NEW YORK COMMERCIAL TERCENTENARY COMMISSION
OFFICE OF THE SECRETARY
154 Nassau Street

NEW YORK, *March* 30, 1918

Hon. Thaddeus C. Sweet, Speaker of the Assembly, Albany, N. Y.:

DEAR SIR.— In compliance with chapter 313 of the Laws of 1913, which requires the New York Commercial Tercentenary Commission to make an annual statement of its affairs to the Legislature, we have the honor to report:

The affairs of the Commission remain in course of settlement under the direction of the Committee on Unfinished Business pursuant to resolution of the Commission adopted March 12, 1915.

The only transaction since our last annual report has been the payment of one voucher for stenographic service, etc., amounting to $51.35, leaving on hand a cash balance of $148.76.

The only thing which prevents the conclusion of the Commission's affairs is the failure to secure a general release in the matter of a single claim against the Commission, the suit for which has

been discontinued for over a year and check for the settlement of which was placed in the hands of the Deputy Attorney-General prior to our last annual report.

Yours respectfully,

GEORGE F. KUNZ,
Acting President.

E. H. Hall,
Secretary.

STATE OF NEW YORK

No. 50

IN ASSEMBLY

APRIL 4, 1918

Report of the Commissioner of Highways in Relation to the Acquisition of Certain Toll Bridges at the Expense of the State, Pursuant to Chapter 598, Laws of 1917

STATE OF NEW YORK

COMMISSION OF HIGHWAYS

ALBANY, *April* 4, 1918

To the Honorable, the Legislature of the State of New York:

I respectfully report that pursuant to section 269 of the Highway Law, as added by chapter 598 of the Laws of 1917, I have considered two petitions of the boards of supervisors of the counties of Albany and Rensselaer respectively, one petitioning for the acquisition of the Congress Street bridge — a draw bridge over the Hudson river of the length of 1,116 feet — connecting the cities of Troy and Watervliet, and described in the Highway Law as a part of State route No. 42, and the other petitioning for the acquisition of the Greenbush bridge — a draw bridge over the Hudson river of the length of 1,431 feet — lying between the cities of Albany and Rensselaer, and connecting State route No. 1 with other State routes leading from the city of Albany.

After investigation I determined that public interest demands the acquisition of each of such bridges by the State, and I approved of such resolutions in conformity with the statute.

I was empowered by the statute to agree with the corporation owning any such bridge upon the compensation to be made to it for the bridge and its appurtenances, its franchise, its rights for the maintenance and use of such bridge, and any and all damage resulting to such corporation owning such bridge by reason of the acquisition by the State. I was also required by the statute in the event that no agreement was reached as to such compensation to certify my approval of the acquisition thereof to the Attorney-General, and to transmit to him my estimate of the probable cost of acquiring such toll bridge, franchise and rights, and the amount of any and all damage incurred by such acquisition, together with all data in my possession in relation thereto.

I have been unable to reach any agreement with the corporation owning the said Congress Street bridge, and, pursuant to the statute, I have this day certified to the Attorney-General my approval of the acquisition thereof, and have transmitted to him a report estimating the probable cost of acquiring the same at $800,000, together with all data in my possession in relation thereto.

I have been able to agree with the corporation owning the said Greenbush bridge upon the compensation in the sum of $890,000, and I have this day requested the Attorney-General to assist me in reducing such agreement to writing, in order that it may be executed and filed in the office of the Comptroller of the State, as required by the statute.

By the terms of the proposed agreement, the acquisition of this bridge will be conditioned upon the making of an appropriation by the Legislature available for that purpose, until which time the corporation owning the said bridge shall be entitled to continue in the possession and use thereof.

In making my investigations and reaching my conclusions I have had the valuable assistance of experts of the Public Service Commission and of the State Engineer, in addition to the engineers of my own department, as well as the advice and assistance of the Attorney-General.

Respectfully submitted,

EDWIN DUFFEY,
Commissioner.

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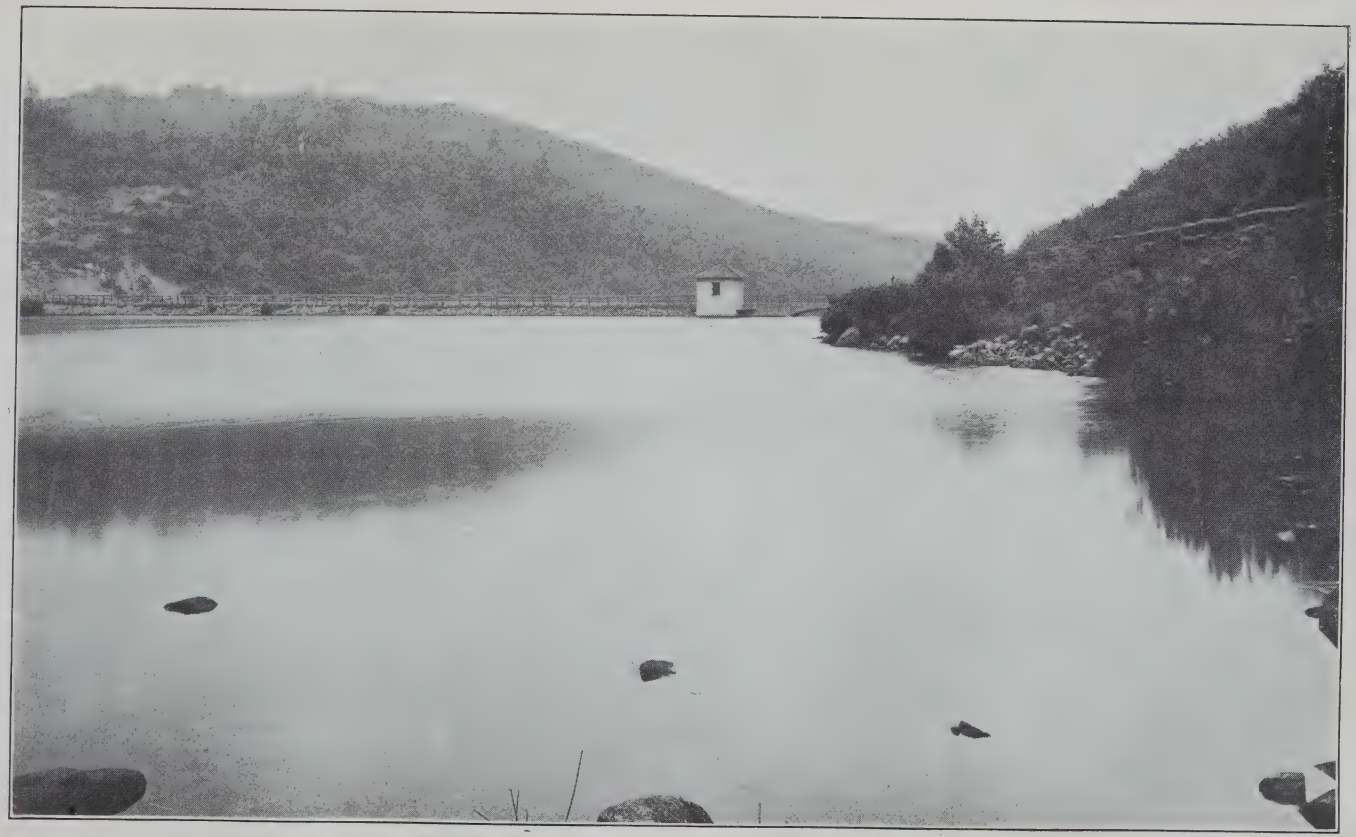

THIELLS — RESERVOIR — 2,000,000 GALLONS CAPACITY

STATE OF NEW YORK

ANNUAL REPORT

OF THE

FISCAL SUPERVISOR

OF

STATE CHARITIES

For the Fiscal Year Ending June 30, 1917

TRANSMITTED TO THE LEGISLATURE APRIL 8, 1918

ALBANY
J. B. LYON COMPANY, PRINTERS
1918

STATE OF NEW YORK

No. 51

IN ASSEMBLY

APRIL 8, 1918

ANNUAL REPORT OF THE FISCAL SUPERVISOR OF STATE CHARITIES

STATE OF NEW YORK

FISCAL SUPERVISOR OF STATE CHARITIES

ALBANY, *April* 8, 1918

To the Speaker of the Assembly:

I have the honor to transmit to the Legislature of 1918, the sixteenth annual report of the Department — my first report to your honorable body — for the fiscal year ending June 30, 1917.

Yours respectfully,

FRANK R. UTTER,

Fiscal Supervisor.

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Albion — Red Cross Workers

REPORT

To the Legislature:

Pursuant to section 42 of the State Charities Law, the sixteenth annual report of the Fiscal Supervisor of State Charities, for the year ending June 30, 1917, is herewith submitted. As I personally did not take office until June 9th, my connection with this Department during this fiscal period scarcely covers two weeks. This report, therefore, is made up from records and compilations that are carried from year to year.

In the exercise of the statutory duties of the Fiscal Supervisor, facts regarding the buildings, grounds and property, together with a record of financial management of the eighteen actively operated institutions, have been set forth showing expenditures made for caring for approximately ten thousand three hundred State wards and for maintaining the general upkeep of the seven hundred and fifty odd buildings entrusted to State care.

The change in the fiscal year from October–September to July–June brings the time for compiling the annual data so far in advance of the arrangement of the requirements for the various institutions which are presented to the Legislature for its consideration and action, that in the preceding report estimates for the amounts required for the use of the institutions and the reasons therefor were not included, but presented in another document following the requirements of the State Finance Law.

This year, it is my purpose to incorporate in the report for the year ending June 30, 1917, such recommendations as I believe are important to meet the needs of the various institutions in this so-called Charitable group, so that they may be made matters of record in the annual reports of the Department and because they will be anachronistic in the report covering the year ending June 30, 1918.

Classification of Institutions

The following general classification, arranged according to their individual functions, shows the number and character of the various institutions reporting to this Department:

REFORMATORY AND CORRECTIONAL

Male Adults

New York State Reformatory, Elmira, N. Y.

Eastern New York Reformatory, Napanoch, N. Y.

Female Adults

Western House of Refuge for Women, Albion, N. Y.

New York State Reformatory for Women, Bedford Hills, N. Y.

Male Juveniles

State Agricultural and Industrial School for Boys, Industry, N. Y.

New York House of Refuge, Randall's Island, N. Y., and New York State Training School for Boys, Yorktown Heights, which is being operated in part by the Randall's Island institution.

Female Juveniles

New York State Training School for Girls, Hudson, N. Y.

FEEBLE MINDED

Male and Female

Rome State Custodial Asylum at Rome, N. Y.

Syracuse State Institution for Feeble-Minded Children, Syracuse, N. Y.

Female Adults

New York State Custodial Asylum for Feeble-Minded Women, Newark, N. Y.

FEEBLE MINDED AND EPILEPTIC

Male and Female

Craig Colony for Epileptics at Sonyea, N. Y.

Letchworth Village at Thiells, N. Y.

SOLDIERS' HOMES

Male Adults

New York State Soldiers and Sailors' Home, Bath, N. Y.

Male and Female Adults

New York State Woman's Relief Corps Home at Oxford, N. Y.

Educational

Male and Female Juveniles

New York State School for the Blind at Batavia, N. Y.
Thomas Indian School, Iroquois, N. Y.

Hospital and Curative

Male and Female Adults and Juveniles

New York State Hospital for the Treatment of Incipient Pulmonary Tuberculosis at Ray Brook, N. Y.

New York State Hospital for the Care of Crippled and Deformed Children at West Haverstraw, N. Y.

Two other institutions have been included in the so-called Charitable group,— the State Industrial Farm Colony at Beekman, N. Y. (the so-called Tramp Farm Colony,) and the State Reformatory for Misdemeanants. No site has been provided for the latter but the site at Beekman was purchased for the State Industrial Farm Colony.

Maintenance

During the fiscal year ending June 30, 1917, there was an expenditure of $2,944,238.67 for an average population of 10,290 defectives, dependents and delinquents confided to the State's care, and under the jurisdiction of this Department. The total gross per capita was $286.13.

While the fiscal period ending June 30, 1916, covered but 9 months, the expenditure for the 12 months ending June 30, 1916 for all institutions was $2,889,205.33 and the per capita cost for the 11,008 wards was $262.46.

The per capita increase of $23.67 for the 12 months ending June 30, 1917, therefore, is not so excessive when the increased cost of supplies of all kinds, which enters into the maintenance of the institutions is taken into consideration.

Miscellaneous receipts for the year ending June 30, 1917, were $171,329.03 as compared with $180,472.91 for the pre-

ceding 12 months. The net cost of maintenance was $2,772,-909.64 as compared with $2,708,732.42 for the 12 months preceding, showing an increase of $64,177.22.

The net per capita cost for the year ending June 30, 1917 was $269.48 as compared with $246.07 for the 12 months ending June 30, 1916. The increase in the net per capita cost to the State is $23.41.

POPULATION

The average population for all institutions reporting to the Fiscal Supervisor of State Charities for the period ending June 30, 1917, was 10,290. This is a decrease of a little over 700 as compared with the period ending June 30, 1916.

The decreases are found in ten of the eighteen institutions as is shown in following statement:

	Period Ending		Increase	Decrease
	June 30, 1916	June 30, 1917		
Albion	239	201	.....	38
Batavia	164	118	.....	46
Bath	1,209	1,092	.....	117
Bedford Hills	387	403	16	.....
Elmira	1,145	803	.....	342
Hudson	349	332	.....	17
Industry	741	761	20	.....
Iroquois	195	176	.....	19
Napanoch	382	282	.....	100
Newark	852	855	3	.....
Oxford	207	200	.....	7
Randall's Island	782	670	.....	112
Ray Brook	297	313	16	.....
Rome	1,570	1,572	2	.....
Sonyea	1,463	1,464	1	.....
Syracuse	605	598	.....	7
Thiells	325	337	12	.....
West Haverstraw	96	113	17	.....
Yorktown Heights	.....	.....	.....	.....
Total	11,008	10,290	.....	718

Elmira's Decreased Population

Decrease in the population at Elmira and Napanoch is a matter to be taken into consideration from an economic viewpoint. Elmira has a cell capacity of 1,400 with an average population of 800 for the year ending June 30, 1917.

Napanoch has 496 cells and an average population of 282 inmates.

Several factors enter into this notable defection in population and the following is the explanation as given by the Superintendent of Reformatories:

* * * "A study of the commitments to prisons and reformatories in the eastern part of the United States shows a marked falling off in population in the past two years. In many of the reformatories there has been nearly a fifty per cent reduction in the admissions, while the populations of the prisons have diminished by at least twenty-five per cent. There seems to be a number of conditions which might account for these changes, the principal ones being identified with the world war; certainly one of paramount importance has been the industrial situation; the tremendous demand for labor; the large wages paid to all workers and the readiness with which employment may be secured and retained. It appears to be thoroughly established that there is a definite relation between industrial conditions and crime; for, in periods of financial and industrial depression there have always occurred corresponding increases in the number of convictions. Diminished immigration is a factor; there has been but little since the beginning of the war, and the proportion of foreigners in penal institutions, especially those located in the east, has been considerable.

"As you have noted, the steady increase of probation has likewise been a factor, as it has released many who would otherwise have been sent to some penal institution. One must also consider the withdrawal of thousands of young men from civil life into the government service, some of whom might have been so unfortunate as to have come into conflict with the law; moreover, we cannot overlook the results of the advanced methods now used in the treatment of the criminal; the segregation of the mentally unfit; the separation of the retarded pupils in the public schools; the establishment of psychological clinics, and the efforts of all the other state and social measures both for the prevention and cure of the delinquent among the youth."

United States Prisoners at Elmira

Of the population at the Elmira Reformatory there are a few United States prisoners, which are placed in that institution under section 157 of the Prison Law.

The statute provides for the reception of "prisoners convicted and sentenced in a court, held within this state, for one year or more, upon proper contract for their care and custody, to be approved by the Superintendent of State Prisons; * * *."

Again there is a provision for "* * * the United States supporting such convicts, and paying the expenses attendant upon the execution of such sentence * * *."

The contract under which these prisoners are kept has been in existence since 1897, and is still in force. A statement is submitted to the United States marshal of the district in which the Elmira institution is situated every quarter concerning the federal prisoners, and the amount due the institutions for the maintenance of the same is included in the statement, the amount being based on a rate of 50 cents per day.

The department of justice makes a settlement and this amount is forwarded to the institution and thence to the State Treasurer as a part of the institution's miscellaneous receipts.

This rate of 50 cents per day, or $182.50 per capita per year, was adequate to meet the support of these United States prisoners so committed to the reformatory until about six years ago.

The increased cost of most commodities, which are used in the institution, manifested itself about the year 1911–12, when the per capita cost of the inmates at the Elmira Reformatory increased to $200 and upward.

This matter is being taken under advisement and a change in the rates will probably be effected with the federal authorities in the near future, when it is planned that the amount of money paid by the United States government will be in keeping with the cost of caring for these inmates in the reformatory.

The number of so-called United States prisoners is very small, not numbering more than twelve.

A statement showing prices of some of the important food items

OCT. 1, 1915 TO JUNE 30, 1916 (9 MONTHS)	Quantity	Average Cost	Total Cost
Beef, all kinds (pounds)	725,059	$0.1178515	$85 449.31
Bacon (pounds)	21,594	.15778	3 407.12
Ham (pounds)	33,492	.14848	4 973.19
Butter (pounds)	177,766 ½	.29173	51 859.76
Coffee (pounds)	84,604	.12226	10 343.85
Tea (pounds)	19,325	.170611	3 297.07
Flour (barrels)	13,738.215	5.32182	73 112.43
Eggs (dozens)	94,306 $\frac{3}{17}$	.24879	23 463.08
Milk (quarts)	692,992.08	.05134	35 581.88
Potatoes (bushels)	21,508.0466	.96515	20 758.54
Total	.....	.....	$312,246 23

JULY 1, 1916 TO JULY 1, 1917 (12 Months)	Quantity	Average Cost	Total Cost
Beef, all kinds (pounds)	894,053 15/16	$0.1328612	$118,785 10
Bacon (pounds)	33,543 13/16	.2001659	6,714 33
Ham (pounds)	47,203 13/16	.1973668	9,316 47
Butter (pounds)	213,383 ½	.33492414	71,467 37
Coffee (pounds)	98,970	.1380404	13,661 86
Tea (pounds)	24,952 ½	.182181	4,545 89
Flour (barrels)	15,658.487	8.244351	129,094 07
Eggs (dozens)	107,237 11/12	.3335219	35,766 20
Milk (quarts)	869,472.79	.05534417	48,120 25
Potatoes (bushels)	18,102.93	1.7123863	30,999 21
Total	.....	.....	$468,470 75

BEEF, ALL KINDS*

JULY 1, 1916 TO JULY 1, 1917	Quantity	Average Cost	Total Cost
	Pounds		
Albion	22,423	.....	$2,880 59
Batavia	10,972 14/16	.....	1,664 00
Bath	155,864	.....	20,437 00
Bedford Hills	46,421	.....	6,025 66
Elmira	95,273	.....	12,760 22
Hudson	30,107	.....	3,946 45
Industry	59,422	.....	7,574 79
Iroquois	11,373 ½	.....	1,627 44
Napanoch	21,337 ½	.....	2,976 62
Newark	53,190 ¾	.....	6,675 20
Oxford	11,648	.....	1,605 36
Randall's Island	68,613	.....	8,452 95
Ray Brook	49,956	.....	8,472 68
Rome	68,190 ½	.....	8,707 68
Sonyea	133,250	.....	17,460 79
Syracuse	40,501	.....	5,312 76
Thiells	10,616 ½	.....	1,377 66
West Haverstraw	4,578 ½	.....	766 85
Yorktown Heights	316 1/16	.....	60 40
	894,053 15/16	$0.1328612	$118,785 10

* Beef, all kinds, includes carcass, fores, hinds, sides, corned, smoked, dried, canned and small cuts.

BACON

JULY 1, 1916 TO JULY 1, 1917	Quantity	Average Cost	Total Cost
	Pounds		
Albion	608 ½		$122 29
Batavia	238 ¾		48 11
Bath	16,656		3,299 46
Bedford Hills	893		177 82
Elmira			
Hudson	448		88 92
Industry			
Iroquois	650 ½		133 56
Napanoch			
Newark	473 ¼		95 35
Oxford	1,067		213 86
Randall's Island	866		167 49
Ray Brook	7,272		1,479 26
Rome	2,635		526 03
Sonyea			
Syracuse	719 ¾		148 13
Thiells	575		119 84
West Haverstraw	404		87 20
Yorktown Heights	37 1/16		7 01
	33,543 13/16	$0.2001659	$6,714 33

HAM

	Pounds		
Albion	800 1/2		$161 62
Batavia	1,411		280 08
Bath	158 1/2		31 26
Bedford Hills	1,046		199 20
Elmira	10,996		2,153 94
Hudson	452		88 62
Industry			
Iroquois	1,376		274 39
Napanoch	351 1/2		70 23
Newark	1,236		244 36
Oxford	1,241		244 47
Randall's Island	5,699		1,113 73
Ray Brook	8,196		1,615 80
Rome	7,943 1/2		1,583 50
Sonyea			
Syracuse	1,842 1/4		352 58
Thiells	2,069 1/2		414 20
West Haverstraw	2,251		458 04
Yorktown Heights	134 1/16		30 45
	47,203 13/16	$0.1973668	$9,316 47

BUTTER

	Pounds		
Albion	3,913		$1,271 80
Batavia	5,299		1,724 23
Bath	50,856		16,229 59
Bedford Hills	9,535		3,367 41
Elmira	3,597		1,001 88
Hudson	7,100 1/2		2,517 41
Industry			
Iroquois	1,788 3/4		642 78
Napanoch	550		214 33
Newark	16,476		5,046 55
Oxford	7,780		2,641 50
Randall's Island	8,064		2,880 03
Ray Brook	16,650		5,479 17
Rome	13,071 1/2		4,528 45
Sonyea	54,783		19,109 16
Syracuse	10,787		3,703 53
Thiells			
West Haverstraw	3,133		1,109 55
Yorktown Heights			
	213,383 3/4	$0.33492414	$71, 47 37

Albion — Thrifty Gardeners

COFFEE

JULY 1, 1916 TO JULY 1, 1917	Quantity	Average Cost	Total Cost
	Pounds		
Albion	1,809		$254 68
Batavia	1,055		152 89
Bath	29,350		4,194 25
Bedford Hills	4,200		599 00
Elmira	6,484		718 15
Hudson	3,740		264 99
Industry	6,150		883 13
Iroquois	800		115 76
Napanoch	1,650		234 01
Newark	6,000		856 02
Oxford	1,750		253 89
Randall's Island	5,480		775 86
Ray Brook	3,050		439 45
Rome	9,605		1,372 63
Sonyea	14,000		1,984 96
Syracuse	2,242		332 39
Thiells	800		115 75
West Haverstraw	800		113 00
Yorktown Heights	5		1 05
	98,970	$0.1330404	$13,661 86

TEA

	Pounds		
Albion	738		$134 45
Batavia	141		27 10
Bath	2,135		359 16
Bedford Hills	1,270		224 58
Elmira	1,629		300 97
Hudson	429		80 38
Industry	1,178½		209 68
Iroquois	168		30 02
Napanoch	30		5 46
Newark	2,978		561 41
Oxford	718		129 17
Randall's Island	992		176 30
Ray Brook	772		139 17
Rome	3,145		559 89
Sonyea	6,481		1,157 43
Syracuse	1,311		232 74
Thiells	571		168 34
West Haverstraw	259		47 29
Yorktown Heights	7		2 35
	24,952½	$0.182181	$4,545 89

FLOUR

	Barrels		
Albion	262		$2,280 47
Batavia	133		1,219 35
Bath	1,037		7,313 03
Bedford Hills	610		5,012 87
Elmira	1,705		15,400 19
Hudson	488.112		4,363 61
Industry	1,750		13,556 56
Iroquois	340		2,936 87
Napanoch	618		4,856 90
Newark	1,034		8,625 80
Oxford	115		1,006 44
Randall's Island	1,640		13,708 91
Ray Brook	302		2,895 13
Rome	2,176⅞		17,275 08
Sonyea	1,959		15,802 63
Syracuse	820		6,462 42
Thiells	557		5,367 88
West Haverstraw	111		998 93
Yorktown Heights	1		11 00
	15,658.487	$8.244351	$129,094 07

EGGS

JULY 1, 1916 TO JULY 1, 1917	Quantity	Average Cost	Total Cost
	Dozen		
Albion	498½	.....	$173 05
Batavia	1,590	.....	538 35
Bath	17,600½	.....	5,516 06
Bedford Hills	6,359½	.....	2,292 74
Elmira	2,790	.....	921 38
Hudson	1,920	.....	629 40
Industry	.....	.....	.....
Iroquois	.....	.....	.....
Napanoch	67	.....	29 25
Newark	6,943	.....	2,531 36
Oxford	1,248	.....	455 92
Randall's Island	7,560	.....	2,352 26
Ray Brook	14,303	.....	5,855 19
Rome	13,710	.....	4,478 85
Sonyea	27,910	.....	8,444 92
Syracuse	2,818¾	.....	912 07
Thiells	180	.....	62 40
West Haverstraw	1,740	.....	573 00
Yorktown Heights	.....	.....	.....
	107,237 11/12	$0.3335219	$35,766 20

MILK

	Quarts		
Albion	38,313	.....	$1,770 92
Batavia	33,994	.....	1,901 97
Bath	69,951	.....	3,292 71
Bedford Hills	57,547	.....	3,611 02
Elmira	.....	.....	.....
Hudson	104,588	.....	5,930 05
Industry	.....	.....	.....
Iroquois	.....	.....	.....
Napanoch	23,760.79	.....	1,117 84
Newark	129,997	.....	6,012 96
Oxford	.....	.....	.....
Randall's Island	157,680	.....	10,246 20
Ray Brook	213,080	.....	11,612 56
Rome	.....	.....	.....
Sonyea	.....	.....	.....
Syracuse	.....	.....	.....
Thiells	.....	.....	.....
West Haverstraw	40,562	.....	2,624 02
Yorktown Heights	.....	.....	.....
	869,472.79	$0.05534417	$48,120 25

POTATOES

	Bushels		
Albion	532 1/3	.....	$918 03
Batavia	603 1/2	.....	1,025 95
Bath	3,813 3/4	.....	5,096 64
Bedford Hills	297.08	.....	291 42
Elmira	43	.....	74 00
Hudson	1,112	.....	1,575 30
Industry	.....	.....	.....
Iroquois	30	.....	19 50
Napanoch	1,277 1/4	.....	2,933 39
Newark	2,432 1/12	.....	4,516 41
Oxford	616 39/60	.....	1,004 70
Randall's Island	1,251 1/4	.....	2,272 00
Ray Brook	2,097.45	.....	2,930 13
Rome	1,691	.....	2,640 85
Sonyea	888 5/6	.....	2,080 44
Syracuse	780	.....	2,105 00
Thiells	636 3/4	.....	1,515 45
West Haverstraw	.....	.....	.....
Yorktown Heights	.....	.....	.....
	18,102.93	$1.7123863	$30,999 21

An analysis of the foregoing shows a gradual increase of all the commodities enumerated, as compared with the average cost of those same items for the preceding nine months: Bacon increased $0.0423+ per pound; beef, $0.015 per pound; ham, $0.0488 per pound; butter, $0.04319 per pound; coffee, $0.01578 per pound; tea, $0.01157 per pound; flour, $2.92253 per barrel; eggs, $0.08743 per dozen; milk, $0.004 per quart, and potatoes, $0.7472 per bushel.

EMPLOYEES IN INSTITUTIONS REPORTING TO FISCAL SUPERVISOR OF STATE CHARITIES JUNE, 1916 AND JUNE, 1917

INSTITUTIONS	MALE EMPLOYEES						FEMALE EMPLOYEES				TOTAL NUMBER OF EMPLOYEES					
	JUNE, 1916			JUNE, 1917			JUNE, 1916		JUNE, 1917		JUNE, 1916			JUNE, 1917		
	Regular	Temporary	Member	Regular	Temporary	Member	Regular	Temporary	Regular	Temporary	Regular	Temporary	Member	Regular	Temporary	Member
Albion	11	.....	.....	11	6	.....	41	2	43	1	52	2	.....	54	7	.....
Batavia	23	7	.....	21	3	.....	40	2	43	2	63	9	.....	64	5	.....
Bath	161	2	205	157	7	194	12	.....	14	.....	173	2	205	171	7	194
Bedford Hills	19	.....	.....	20	.....	.....	79	.....	83	.....	98	.....	.....	103	.....	.....
Elmira	133	.....	.....	125	.....	.....	4	.....	4	.....	137	.....	.....	129	.....	.....
Hudson	25	3	.....	26	3	.....	77	.....	80	.....	102	3	.....	106	3	.....
Industry	95	1	.....	95	.....	.....	80	2	80	.....	175	3	.....	175	.....	.....
Iroquois	17	.....	.....	17	.....	.....	31	.....	31	.....	48	.....	.....	48	.....	.....
Napanoch	57	.....	.....	53	.....	.....	3	.....	3	.....	60	.....	.....	56	.....	.....
Newark	21	.....	.....	21	.....	.....	90	.....	88	.....	111	.....	.....	109	.....	.....
Oxford	18	.....	.....	21	.....	.....	38	.....	35	.....	56	.....	.....	56	.....	.....
Randall's Island	77	2	.....	80	.....	.....	42	3	41	.....	119	5	.....	121	.....	.....
Ray Brook	44	.....	.....	40	.....	.....	67	.....	67	.....	111	.....	.....	107	.....	.....
Rome	135	11	.....	140	.....	.....	97	5	109	.....	232	16	.....	249	.....	.....
Sonyea	137	.....	.....	134	.....	.....	108	.....	115	.....	245	.....	.....	249	.....	.....
Syracuse	36	.....	.....	38	.....	.....	87	.....	88	.....	123	.....	.....	126	.....	.....
Thiells	36	1	.....	43	.....	.....	44	1	44	.....	80	2	.....	87	.....	.....
West Haverstraw	12	.....	.....	13	.....	.....	28	.....	33	.....	40	.....	.....	46	.....	.....
Yorktown Heights	6	.....	.....	1	.....	.....	4	.....	1	.....	10	.....	.....	2	.....	.....
	1,063	27	205	1,056	19	194	972	15	1,002	3	2,035	42	205	2,058	22	194

Analysis of Expenditures

Comparisons of itemized expenditures are always interesting when taken by periods of time. This subject has been included in each annual report in detail, showing where savings have been accomplished or where increases have occurred in the maintenance cost in one year as compared with the foregoing year. The change in the fiscal year has upset for the time any practical comparisons. The foregoing fiscal period included nine months. By reason of the segregated appropriations which provided no elasticity in the division of any one fund for another purpose in maintenance beside the one for which it was specifically appropriated, the Department was unusually liberal in the last quarterly allowance in the period prior to the change of the fiscal year. Then, too, the divisions into which maintenance had been divided for a number of years were changed so that comparison could not be drawn by classifications. In a word, the entire plan of classifying maintenance was changed. For example, clothing, formerly one of the chief divisions in maintenance, was an important item of interest in analyzing maintenance expenditures. Today clothing is scattered through equipment, supplies and materials, according to the scheme of the segregations and the understanding of the institution.

However, an analysis of the expenditures for the twelve months ending June 30, 1917, is of interest as showing the ratio of one division to another, and each subdivision as related to the whole cost of maintaining these 10,000 wards of the State.

PERSONAL SERVICE

Personal service, formerly known as salaries and wages, has been segregated into the various kinds of occupation that are found in all institutions. There are fifteen regular divisions and these are divided again into regular and temporary employment and, in the case of one institution, each division is again divided into citizen regular, citizen temporary and inmate regular and inmate temporary employment, so that in considering personal service alone there are thirty-two phases of the segregated payroll. This does not include the further subdivision that is made in the law of salaries and wages. The first division

of the State's payroll in this group is called "administration," and includes the superintendent and such other employees as stenographer, usher, telephone operator, coachman, watchman, cook, waitress, steward at one institution, chauffeur, guard, marshal, parole agent, organist and usher, chaplain, barber, etc. This division of the expenditure amounted to $178,697.33 for regular service, a per capita of $17.36; inmate regular service amounted to $4,336.57, with a per capita of 42 cents; temporary services amounted to $618.38, with a per capita of 6 cents; the total cost of administration for all institutions for the year ending June 30, 1917, was $183,652.28, and the per capita cost was $17.84.

Accounting, the next division, is not so costly — the regular service amounting to $68,148.02 and temporary services $1,147.31, or a total of $69,295.33. The per capita cost for the former was $6.62; for temporary services 12 cents, or a total per capita cost of $6.74. This division includes such positions as steward in some institutions, bookkeeper, stenographer, storekeepers, agents and treasurers, attendants, clerks.

The third class of expenditures is ward, cottage or dormitory service, including such positions as matron, supervisor, attendant, cook, assistant cook, inspector and guard.

The expenditure for this division of personal service was $405,745.24 for regular employees; $3,962.21 for inmate employees, and $447.60 for temporary service, making a total of $410,155.05. The per capita cost was $39.44, 39 cents and 4 cents, respectively, making a total of $39.87.

Hospital service forms the fourth general division of personal service expenditure and includes physician, nurse, dentist, waitress, cook, guard, hospital matron, pathologist, pharmacist, ophthalmologist, rhinologist, stenographer, attendant, etc.

The total expenditure for regular hospital service was $110,443.45 and the per capita $10.73; the regular expenditure for inmate service was $964.22 and the per capita 9 cents; temporary services in the hospital division amounted to $275.97; the per capita 3 cents; making a total expenditure of $111,683.64 and a total per capita of $10.85.

Kitchen and dining-room expenditures, the next division for consideration, had an expenditure for regular service of

$52,769.28 and a per capita expenditure of $5.13. The expenditure for inmate service was $5,910.81, with a per capita of 57 cents. The total expenditure under this division of personal service was $58,680.09 and the per capita cost was $5.70. This classification includes such positions as domestics, waitresses, cooks, housekeepers, assistant matrons, supervisors, etc. One institution carries a subdivision called "kitchen and meat stores." In a case of this kind, in order to have regularity and as much uniformity as possible, the expenditures have been divided to meet those classifications most regular with all institutions.

Bakery service expenditures amounted to $6,192.29, and the per capita cost was 60 cents. Of this amount, $5,442.71 was for regular service and $749.58 for inmate service.

Services under meat stores amounted to $4,575.12, and the per capita 44 cents. This includes butcher, meat cutter and laborer.

Industries, or industrial, a division carried in eight of the institutions, had an expenditure of $11,902.40 for regular service and $1,501.85 for inmate service, making a total of $13,404.25, and a per capita of $1.31. This division includes seamstress, tailor, shoemaker, printer, brickmaker, dressmaker, attendant, laborer.

Laundry services cost the State $16,530.73, or a per capita of $1.61, and included, as the title implies, laundrymen and laundresses. Inmate service cost $720, making a total of $17,250.73 and total per capita of $1.68.

The regular services for mechanical engineering include engineers, electricians, firemen, plumbers, steamfitters, sewage tenders, and cost $79,375.79, with a per capita of $7.71. Regular inmate services cost $996, with a per capita of 9 cents. The temporary services cost $1,545, with a per capita of 15 cents, or a total of $81,916.79 and a total per capita of $7.95.

Mechanical repairs cost the State $27,447.79, with a per capita cost of $2.67. This includes blacksmith, carpenter, mason, painter, tinsmith, shoemaker, plumber, steamfitter, mattress maker.

Field service is divided into farm and garden and grounds. These are again subdivided so we have an expenditure for regular

service for farm amounting to $60,317.62; inmate service, regular, $120, and field service, farm, temporary, amounting to $279.51. The total cost of the farm service is $60,717.13, with a per capita of $5.90. The garden and grounds, regular service, cost $17,476.73; citizen temporary service, $1,626.53, and inmate service $1,434.94, or a total of $20,538.20, with a per capita of $1.99. The total expenditure for field service amounted to $81,255.33, and the per capita, $7.89. This general division includes farmer, dairyman, teamster, laborers, gardener, florist, supervisor of colony farms, matron, assistant matron, etc.

Educational scholastic, an important subdivision of personal service, had an expenditure of $79,728.17, and a per capita cost of $7.75.

Educational industrial had an expenditure of $69,133.06, and a per capita cost of $6.72.

The total expenditure for educational service cost $148,861.23, or a per capita cost of $14.47. This service includes superintendent of schools, head teacher, teacher, general, music, manual training, sloyd, domestic arts, sewing, dressmaking, farming, cooking, lecturer, superintendent trades school, and instructors in bookbinding, carpentry, masonry, bricklaying, moulding, machinery, cabinet, wood working, painting, plumbing, shoemaking, tinsmithing, tailoring, upholstering, construction, laundry and bandmaster.

An examination of the foregoing will disclose the fact that positions placed under one division or group at one institution are found in another division in another institution, although each institution may have both groups. For example, steward falls under administration at one institution and under accounting and stores at another institution. In the case where the steward is classed under administration, he would be expected to act in the capacity of an assistant superintendent, but such is not the case. The law making the appropriations for personal service is not uniform. For example, as stated above, one institution has an appropriation for kitchen and meat stores, another for bakery and meat stores, while the others have general groupings of kitchen and dining room, and bakery.

The total expenditure for personal service amounted to $1,214,369.92 and the total per capita cost was $118.01.

Albion — Girls at Work

FOOD

Food expenditures for the year ending June 30, 1917, for all institutions aggregated $674,131.70 and the per capita cost was $65.51.

The per capita cost varied from $39.22 at Rome, with a population of nearly 1,580, to $209.31 at Ray Brook, with a population of nearly 315. Three institutions wide in scope and character had a per capita expenditure from $42.53 to $48.75: one, an institution for agricultural, industrial and educational purposes for male children under 16 years of age, who are legally committed thereto, with a population of 761; another, a school for Indian children, 176 in number; and a third, for nearly 600 feeble-minded children.

Five institutions had a food per capita varying from $53.38 to $59.65 and these are as varying as the aforementioned group — two reformatories, a feeble-minded institution, a home for aged, and a custodial institution — with populations varying from 200 to 850.

Three institutions — a soldiers' home, a girls' training school and a boys' house of refuge — varied from $84.99 to $85.92 per capita with populations varying from 330 to 1,090.

The two women's reformatories, one with 200 inmates and the other with 400 inmates, varied about $3 in their per capita which exceeded the $70 mark.

The Batavia School for the Blind with its small population of 117 had a food per capita of $105.56 and Ray Brook with over 300 patients, largely by reason of the food and extended diet, had a per capita which exceeds them all — $209.31.

Craig Colony at Sonyea with its 1,464 patients came nearer to the average cost for all institutions — $62.55.

FUEL, LIGHT, POWER AND WATER

The total expenditure for fuel, light, power and water was $264,208.48 and the per capita, $25.68. The expenditures ranged from $24,357.15 at Rome with a per capita of $15.50 and a population of 1,572, to $6,009.11 at Batavia with a per capita of $50.99 and a population of 118.

An analysis of this expenditure is interesting as showing the

varying per capita costs of running institutions of the same kind and institutions of different types.

" Cottage plan " institutions like Albion, Bedford Hills, Industry and Sonyea, vary in their per capita some sixteen dollars. While this in a measure may be accounted for by reason of the varying populations at the institutions a further analysis has been directed toward the fuel expenditure.

The reasons for the differences in the per capita cost of fuel, light, power and water of the various institutions are as numerous and varied as are the institutions themselves.

Difference in type and construction — the dormitory and cottage, forms one of the most important factors. Some institutions generate their own electricity and pump their own water from wells; others buy their electricity and purchase the water from the supply of their neighboring communities. Some of the plants are almost of new construction while others are of an older design; some of the buildings are old in type and construction, others up to date and constructed so as to economize at every point.

The geographical location of the institution should be taken into consideration in drawing comparisons. The physical condition of the people in the various institutions is also demonstrated in the State's coal bill.

A comparision has been drawn between institutions of a similar type and scope and explains in large part the varying degrees of the per capita cost of this most important part of the maintenance expenditure.

Albion — Bedford Hills — Hudson

Albion has an installation only of boilers and necessary pumps; the electricity for lighting and the water are purchased. Bedford Hills and Hudson have modern power plants generating their own electricity. Bedford pumps water from its own wells, whereas Hudson purchases water.

Steam generated at Albion is used for heating the cottages and for heating the water in separate tanks for the domestic hot water, and steam is supplied to a small vertical engine which furnishes the power for the laundry.

Bedford Hills has a modern power plant installed in 1915.

Domestic hot water is heated at the central plant and a portion of the buildings is heated by hot water.

At Hudson, the condensation of steam incident to the distance through which the steam is conducted from the power house for its distribution on the campus, is costly.

Bath — Oxford.

These institutions have power plants generating their own electricity; each has to pump its water supply.

At Oxford the steam mains are dry and well covered which tends to economy, although the inmates, with their advanced years, require well heated and ventilated rooms.

Batavia

At this institution electricity is purchased. Steam for heating the buildings and cooking, and for pumps, a refrigerating machine and an engine for the laundry, is generated at the power house. During the past year repairs have been made to hot water heaters, and steam lines and pumps. The main building is old, with high ceilings and large halls.

Elmira — Napanoch

Elmira has a power plant which generates its own electricity for lighting and for power in the shops.

Napanoch purchases electricity, having a boiler plant and accessories only. Elmira has more extensive piping for steam distribution than Napanoch.

Industry

Industry has a small boiler room in the industrial building where are the shops and laundry. The installation consists of two 100 h. p. marine boilers. Electricity is purchased.

The housing at Industry is on the cottage plan. The cottages are separately heated.

Iroquois — Ray Brook

Iroquois and Ray Brook have dormitories.

Both of these institutions have power plants which generate electricity. Both are in sections of the State subject to severe

cold. At Iroquois an electric motor furnishes power for the carpenter shop where a considerable amount of work was done during the past year for the new farm building built by the institution.

A wagon scales has been obtained during the year so that the coal is checked up as hauled to the institution. Repairs to steam mains and heaters have been under way.

The temperature at Ray Brook is such that there is no month during which the buildings need not be heated. The steam consumption for cooking and for the laundry is considerable.

Newark — Syracuse

These institutions are not widely separated. Newark is on the cottage type, but the buildings are large; the steam distribution is more extensive than at Syracuse. At Syracuse the power house is in the basement of the laundry building. The steam mains for the main group of buildings or dormitories run through a conduit which is practically the cellar and basement of the buildings. There are branch conduits to the several buildings at a higher elevation on the hill.

During the year a new power plant was installed at Newark, much of the work being done in cold weather under operating conditions that were of the nature of temporary expedients. New buildings were under construction or nearly completed that had to be heated although unoccupied. Old boilers have been removed and new ones are being installed.

Both Newark and Syracuse generate their own electricity.

At Syracuse the heating system in the girls' building was changed during the past year with results that have demonstrated its economy. A canning factory has been built for which steam is supplied, the machinery being operated by electricity.

Randall's Island

Randall's Island has a power house situated near the end of the large connected dormitory buildings. The steam mains extend through the cellar of these buildings. The work of shortening the underground conduit for the steam mains is under way.

Rome — Sonyea

At Rome, except for the conduit to the new building, the steam mains extend through the cellars of the dormitory group where the air is dry. The pipes are well covered. In the boiler house, during the past year, two new boilers were installed and put in commission. Electricity is generated at the institution.

At Sonyea the power house was built in 1915. Steam is supplied to the laundry; an engine there furnishes power. The steam line is carried across the creek which is subject to sudden flood conditions. Twice during the year the steam line conduit was undermined and twisted and once broken down. The buildings immediately above and in front of the power house are heated from it. There are individual heating plants for many of the buildings in addition to the heating plants for the "Villa Flora" — female group and for the "Village Green" — male group.

Thiells.

Thiells is in process of building. The heating plant was in commission for a part of the year only.

PRINTING AND ADVERTISING

The fourth and fifth general divisions of the maintenance expenditure — Printing and Advertising, is unimportant as compared with the other divisions of the segregated appropriations. This is due largely to the fact that in setting forth the various requirements, the institutions included in other divisions of the estimate than Printing and Advertising, their needs for letterheads, voucher and other forms, publications and printed rules, regulations, etc. When these items were manufactured in an institution they were classed under Materials, industrial. Otherwise generally the institution placed items under Supplies, office, etc. The total expenditure for this division of the estimate is $269.94 and the per capita, 3 cents.

EQUIPMENT

The sixth grand division of maintenance expenditure — Equipment — is of interest as compared with the other divisions of the estimate. The total amount expended was $226,720.95 and the

per capita was $22.03. The expenditure varied from $2,179.05 at West Haverstraw to $39,334.02 at Craig Colony at Sonyea and the per capita ranged from $9.06 at Newark to $29.88 at Albion. Under this division of the segregated fund, expenditures are made in the following groups: office, household, medical and surgical, motorless vehicles, motor vehicles, wearing apparel, educational, research, industrial, laundry, farm and garden, live stock, books, engineering and general plant.

Comment is made elsewhere in this report of the wearing apparel cost which will be found in equipment, supplies and materials.

To illustrate the difference in the interpretation of the guide to institutions in the arrangement of items under maintenance, the per capita increases or decreases of supplies as compared with equipment, vary, from a decrease of $10.71 at Bath to an increase of $22.50 at Thiells.

Institutions of a similar type, scope and character as for example Albion and Bedford Hills, show a variance of $28.55. In other words: *Supplies* at Albion as compared with its equipment shows a decrease of $8.14 per capita, while Bedford Hills has a per capita for Supplies of $20.41 in excess of that for Equipment.

Bath and Oxford, while caring for a similar class of people are widely different as to size of institution and population, and show a wide difference — Bath's Supplies, per capita, $14.64 is $10.71 less than Equipment; Oxford's Supplies' per capita, $35.79 exceeds its Equipment per capita by $18.82.

Rome and Craig Colony are interesting by comparison. Supplies' per capita at Rome is $29.12, or $7.51 greater than its Equipment per capita; on the other hand, Sonyea, with a similar population, has a per capita for Supplies $8.30 less than its Equipment per capita; yet the total average per capita for Supplies is but 48 cents more than that of Equipment.

From all of the foregoing there is but one conclusion to draw and that is that uniformity or regularity is not one of the virtues of the present system of accounting for maintenance and it is demonstrated very clearly in a review of Personal Service, Equipment and Supplies as exhibited in the accompanying statements of maintenance grouped by divisions and institutions.

While the population operates to a large extent in decreasing or increasing the per capita cost of any division, the per capita cost is a fair standard of comparison, the population being taken into consideration.

SUPPLIES

The seventh classification of maintenance expenditure, Supplies, had an expenditure of $231,608.59 and a per capita cost of $22.51. This division covers all phases of institutional activity and the term Supplies includes expenditures made under office, household, laundry, cleaning and disinfecting, medical and surgical, motor vehicle, educational, research, botanical and agricultural, forage, veterinary, refrigerating and general plant, and covers items from *stationery*, all kinds, to " small incidental supplies necessary to the operation of certain equipment and not classifiable in any of the preceding classifications " which may be included under general plant supplies.

The expenditures ranged from $2,668.41 at Batavia to $45,615.97 at Rome and the per capita cost varied from $8.18 at Newark to $51.68 at Letchworth Village at Thiells. Yorktown Heights having no population had an expenditure of $182.57.

A comparision of Equipment expenditures and expenditures for Supplies by institutions is interesting as showing the different interpretations placed upon the various items which may fall under Equipment or Supplies, by the several institutions.

The following statement shows the expenditures for Equipment and Supplies and the per capita cost together with the increases or decreases of supplies as compared with Equipment.

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INSTITUTIONS	Population	EQUIPMENT		SUPPLIES		EXPENDITURE		PER CAPITA	
		Expenditure	Per capita	Expenditure	Per capita	Increase	Decrease	Increase	Decrease
Albion	201	$6,013 47	$29 88	$4,376 33	$21 74	.....	$1,637 14	.....	$8 14
Batavia	118	3,168 92	26 89	2,668 41	22 64	.....	500 51	.....	4 25
Bath	1,092	27,682 89	25 35	15,981 01	14 64	.....	11,701 88	.....	10 71
Bedford Hills	403	5,279 45	13 11	13,496 70	33 52	$8,217 25	.....	$20 41	.....
Elmira	803	19,621 39	24 44	11,801 00	14 70	.....	7,820 39	.....	9 74
Hudson	332	8,073 84	24 34	7,165 36	21 60	.....	908 48	.....	2 74
Industry	761	17,808 60	23 40	17,164 72	22 55	.....	643 88	.....	85
Iroquois	176	4,762 53	27 02	5,656 60	32 09	894 07	.....	5 07	.....
Napanoch	282	3,237 39	11 47	6,116 86	21 68	2,879 47	.....	10 21	.....
Newark	856	7,750 59	9 06	6,992 84	8 18	.....	757 75	.....	88
Oxford	200	3,387 85	16 97	7,145 91	35 79	3,758 06	.....	18 82	.....
Randall's Island	670	18,620 87	27 80	14,445 93	21 57	.....	4,174 94	.....	6 23
Ray Brook	313	6,988 44	22 29	12,212 42	38 96	5,223 98	.....	16 67	.....
Rome	1,572	33,804 67	21 51	45,615 97	29 02	11,811 30	.....	7 51	.....
Sonyea	1,464	39,334 02	26 86	27,173 26	18 56	.....	12,160 76	.....	8 30
Syracuse	598	9,052 18	15 15	12,188 62	20 39	3,136 44	.....	5 24	.....
Thiells	337	9,837 55	29 18	17,420 94	51 68	7,583 39	.....	22 50	.....
West Haverstraw	113	2,179 05	19 28	3,803 14	33 65	1,624 09	.....	14 37	.....
Yorktown Heights	.....	117 25	.....	182 57	.....	65 32	.....	.....	.....
	10,290	$226,720 95	$22 03	$231,608 59	$22 51	$4,887 64	.....	$0 48	.....

Batavia — New York State School for the Blind — New Hospital

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MATERIALS

The eighth division of maintenance, Materials, had an expenditure of $130,327.30 and a per capita cost of $12.67. This division, like Equipment and Supplies, is influenced largely by reason of the interpretation of the various institutions, as is shown by the variance in the per capitas, making some allowance for the diversity in an important factor in considering all these expenditures — the population which is the divisor in every case.

Oxford spent $2.29 per capita for Materials for 200 people; Elmira, $39.41 for 800 people; Bath, $2.41 for nearly 1,100 people and Randall's Island $26.84 for a population of 670.

Taking institutions of a like character: Albion, with a population of 200 had a per capita expenditure of $6.18, while Bedford Hills, with 400 had a per capita cost of $16.46. Albion, on the other hand, as shown elsewhere in this report, had a per capita of 16.77 more for Equipment than Bedford Hills and $11.78 less for supplies. This is carried out throughout the maintenance. A concrete example may be interesting: bed ticking to be used for aprons is classed as Materials; for pillow ticks, it becomes Equipment, but both when bought ready made are classified as Equipment. It is such items as these, and there are many such, that account in large measure for this great diversity in the per capita costs under similar conditions and make it incumbent from an accounting standpoint to say that the greatest regularity exhibited in the analysis of these expenditures is found in their irregularity.

TRAVELING EXPENSES

This expenditure amounted to $47,540.57, or a per capita cost of $4.62. This includes traveling expenses of managers to and from board meetings, superintendents, stewards, parole officers' expenses, and the cost of transportation of inmates as well as the expenses for the members of the Purchasing Committee in the passing upon and award of contracts for supplies to be furnished to all institutions in this group.

The parole system is the important factor in this division of the estimate. This is manifested perhaps more noticeably at Albion, Bedford Hills, Hudson and Elmira and Napanoch, where the per capita varies from $8.23 at Bedford Hills to $22.30 at

Napanoch, while at such institutions as Rome, Sonyea, Syracuse and Newark the per capita range is from 58 cents at Newark to $1.02 at Sonyea.

COMMUNICATION

Communication, that division which includes such fixed expenditures as postage, express, freight, telegraph and telephone service and the like amounted to $27,524.73 or a per capita cost of $2.68.

The range is not so great in this division as is found in most of the foregoing divisions which have been discussed. The lowest per capita is found at Newark, $1.16, and the highest at Thiells with $5.39.

The transactions of these institutions which involve postage, transportation of supplies, and all the branches of communication, aggregated less than 1 per cent of the total expenditure for maintenance, including personal service.

FIXED CHARGES AND CONTRIBUTIONS

This important division of the segregated expenditure amounted to $92,189.51, with a per capita of $8.96.

This includes payments by the State for public ceremonies, allowances for premiums, commutation in lieu of maintenance, rewards for escaped inmates; payments to inmates when they receive compensation for work in or for institutions or departments, etc.

Notwithstanding this explanation in the guide to State Departments and Institution Officials, in the arrangement of items in the classifications of State expenditures, appropriations are carried and expenditures made from personal service, as for example at the Soldiers' Home at Bath, the first division of this group, and the amount expended for the year ending June 30, 1917, was nearly $22,000.

The expenditures for Fixed Charges and Contributions varied from 11 cents per capita at Randall's Island to $23.75 at Batavia. In institutions of a similar character the per capita varies from $7.51 at Bedford Hills to $11.53 at Albion; from 11 cents at the House of Refuge, Randall's Island, to $8.30 at the Training School for Boys and $20.78 at the Training School for Girls;

from $3.34 at the School for Indian Children at Iroquois to $23.75 at the School for Blind, Batavia; from $8.28 at the Napanoch institution to $20.37 at Elmira.

The institutions at Newark, Rome, Sonyea, Syracuse and Thiells show less variation, the range being but $1.65 or from $3.15 at Rome to $4.80 at Newark and a difference of but 27 cents between Letchworth Village at Thiells and the Craig Colony, Sonyea.

The wide variation of nearly $24.00 per capita in this division of maintenance is interesting as shown by the statistical tables of the expenditures and per capita costs by institutions, which form a part of this report.

Commutation in lieu of maintenance is the important item in this classification of expenditures and the wide variation is due to that perhaps more than to any other factor.

GENERAL PLANT SERVICE

For General Plant Service $28,822.74 was expended; this included such items as services other than regular or temporary employment; analyses of flour and coal, medical examinations, dentistry and the like.

The per capita cost for all institutions was $2.80 and the per capita range was from $1.24 at Industry to $10.63 at West Haverstraw. Variations are found in this division which are worthy of notice. Bedford Hills had a per capita expenditure less than half of the per capita cost at Albion; Industry had a little less than 1/6 of Hudson's per capita and a little less than ½ as much as Randall's Island.

The variations between the feeble-minded institutions was small, not more than 50 cents.

RENTS

Five institutions are represented in this division of the maintenance fund and these five represent a total expenditure of $5,603.83 or a per capita cost of 54 cents.

The Rome State Custodial Asylum has the greatest expenditure, $2,465.83, and this is for the rental of farm property, approximately 440 acres for farm and 273 for stock farm pur-

poses and for the rental of Colony Houses, which is discussed elsewhere in this report.

Elmira paid $1,900 for the rental of farm land, approximately 50 acres for garden land, for a coal trestle and for the New York City parole office.

The Thomas Indian School at Iroquois paid $500 for land which was rented for farm purposes.

Industry had an expenditure of $438 for rent of the offices for parole officers at Albany, Buffalo and Rochester.

The Eastern New York Reformatory at Napanoch spent $300 for office for parole officer at New York City.

CONTINGENCIES

Two institutions are represented in this division with a total expenditure of $920.41 and a total per capita cost of $.09.

Again the irregularity of the segregated fund is manifested.

Section 45 of the State Charities Law provides that in every estimate "there shall be a sum named not to exceed $225.00 quarterly or $75.00 monthly as a contingent fund, for which a minute detailed statement shall be made. No expenditure shall be made from such contingent fund except in case of actual emergency, or except for such articles as may be previously approved by the Fiscal Supervisor." Yet provision was not made in the segregated appropriation for any expenditure under this division save at three institutions—Albion, Bedford Hills and Elmira, notwithstanding the fact that all institutions are liable to have need to draw from some fund in case of an emergency.

In the case of all but the three above named institutions, such emergency expenditure or "Contingency" must fall under the division where it would fall naturally under regular conditions, while in these three institutions it must of necessity be placed under "Contingencies."

This makes comparison unfair, yet by comparison only is it possible to arrive at proper conclusions for a guide for future endeavors.

The guide for the classifications of State expenditures classifies "Contingencies" as the fifteenth division of maintenance appropriations. In explanation of this division the following is given:

"A contingency appropriation is provided to meet expenses which cannot be foreseen. Where a complete and accurate study of anticipated expenditures of a department or institution is made before appropriation, contingency appropriations should be minimized or completely disappear. A small allowance, however, may be granted to large departmental units for contingencies, but when granted should not be used for any of the purposes included in other specific appropriations, but for those expenditures which were not foreseen and therefore were not specifically allowed or disallowed."

Total Gross Expenditure

The State expended $2,944,238.67 or a per capita cost of $286.13 for the 10,290 State wards. Miscellaneous receipts reduced the net cost but that will be considered later. The per capita cost varied from $167.06 at the Newark institution to $538.36 at Batavia.

Although so many factors enter into the accounts for the past two or three years, notable among which is the change of the fiscal year from one period to another and the change from one treatment of maintenance appropriations, which while materially segregated were not divided as they were the year following, to another and with entirely different groupings, making comparison practically an impossibility, it is deemed expedient for purposes of record to call attention to such differences as occur and make such comparison as is possible for two twelve-months' periods, each ending June 30th. It will be understood that it was the policy of the Department that in order to meet these material changes, liberal allowance be made to all institutions during the final period just ante-dating the change of the fiscal year, not only to meet that condition but to forestall if possible any shortage that might occur in any one of these new segregated divisions which were liable to and did happen as a result of inexperience or misjudgment in providing adequate appropriations nearly twelve months before. In consideration of the high cost of all commodities that make up the long and varied number of items with which every institution must be furnished,

much allowance must be made, but a close scrutiny of the appropriated moneys by divisions and particularly these moneys specifically named for "deficiencies," discussed elsewhere in this report, will be interesting. Hence parallels are drawn between the gross per capita of all institutions for two twelve-months' periods ending June 30th, and then the first full year preceding that, so that the rate of increases may be more clearly understood. Accompanying these figures the average population for the three periods is shown so that factor may be taken into consideration with the expenditures as shown.

Gross Expenditure

Institutions	12 Months Ending September 30, 1914			12 Months Ending June 30, 1916			12 Months Ending June 30, 1917		
	Population	Expenditure	Per capita	Population	Expenditure	Per capita	Population	Expenditure	Per capita
Albion	240.00	$63,614 30	$265 06	240.78	$66,755 87	$277 25	201.27	$71,618 38	$355 83
Batavia	113.69	55,687 73	489 82	143.34	61,912 82	431 93	117.85	63,446 22	538 36
Bath	1,392.25	325,630 88	233 89	1,195.06	313,737 86	262 55	1,091.95	312,246 53	285 95
Bedford Hills	502.06	111,543 10	222 17	390 66	145,054 87	371 31	402.62	137,585 46	341 73
Elmira	1,332.73	342,282 30	256 83	1,188.02	334,047 39	286 60	802.70	304,819 85	379 74
Hudson	332.87	120,692 81	362 58	346.14	140,545 04	406 03	331.77	139,982 73	421 93
Industry	720.53	213,403 50	296 18	745.11	218,291 83	292 97	761.15	227,989 76	299 53
Iroquois	170.14	43,186 59	253 83	173.63	50,068 64	282 60	176.26	52,978 70	300 57
Napanoch	439.36	113,369 82	258 03	393.99	121,889 14	309 37	282.20	112,668 64	399 25
Newark	802.20	121,338 65	151 26	851.31	134,478 61	157 97	855.52	142,924 63	167 06
Oxford	185.25	46,987 41	253 64	203.36	54,152 82	266 29	199.68	57,320 64	287 06
Randall's Island	563.35	156,335 94	277 51	798.76	216,387 61	270 90	669.72	212,923 46	317 93
Ray Brook	302.82	141,244 01	466 43	301.31	152,898 38	507 44	313.45	152,637 35	486 96
Rome	1,373.68	216,446 54	157 57	1,517.61	248,363 50	163 65	1,571.88	316,336 83	201 25
Sonyea	1,428.20	299,024 36	209 37	1,464.52	352,710 67	240 84	1,464.25	349,937 95	238 99
Syracuse	570.77	114,318 39	200 29	600.57	127,320 62	212 00	597.65	125,768 47	210 44
Thiells	99.78	57,922 06	580 50	306.97	101,609 73	331 00	337.08	115,084 84	341 41
West Haverstraw	68.68	31,862 55	463 93	93.03	38,840 24	417 50	113.03	44,968 29	397 84
Yorktown Heights	.....	18,516 97	.....	.....	11,139 69	.....	.....	2,999 94	.....
Total	10,638.36	$2,593,407 91	$243 78	10,954.17	$2,890,205 33	$263 84	10,290.03	$2,944,238 67	$286 13

The increase of 8 per cent — while in large part may be accounted for by reason of the increased cost of all commodities used at these institutions — certainly may be charged in part to the fact that having moneys available in a fund, although the need might not be apparent, the money was there, appropriated well and good by the Legislature, and that being the case, there was no good reason why it should not be expended inasmuch as it could be used only for what it was appropriated and otherwise would revert to the treasury! Yet because of shortage in identically as important groups, deficiencies had to be made to meet them. One case in point is given as an illustration. An institution had a goodly sum for shop, farm and garden before the new segregation was established. In arriving at figures for the new segregation, the sum total was considered but the fact was entirely overlooked that most of the money appropriated formerly was for shops — only a small portion for farm and garden as the institution has but little farm land; the new appropriation called for thousands for farm and hardly anything for those groups from which the shops were to be provided. The consequence was that extended repairs were made to the farm buildings which belonged properly in another fund — a so-called special appropriation, and a deficiency appropriation had to be made to meet the shortage for shops in maintenance. The year following, experience taught the lesson of care and that mistake was not repeated in that particular instance. It is such problems as these that distort proper comparison, that confuse the analysis of the actual expenditure so that it is unsafe to compare other than gross expenditure until the State has passed through the crucible of experience and settled down to practical work.

It must be thoroughly understood that any money reverting to the State treasury on account of unexpended balance does not operate to the credit of the institution directly. By no means. This is not to be confounded with miscellaneous receipts which reduces the gross per capita cost to the actual net cost to the State. On the other hand, unexpended balances which either have not been drawn from the State treasury on warrant, or moneys remaining in the institution's treasurer's hands at the closing of the account for the fiscal period only show a saving in the appropriation made in the first instance. Formerly these moneys were

Bedford Hills — Military Drill

carried over into the next year to be drawn upon until exhausted. In the arriving at the necessary amount for the next appropriation, the available balance was taken into consideration and the appropriation made accordingly, so that as a result of this money reverting back to the treasury, or accounting for that amount which never was drawn from the treasury, no real savings are made. It is the actual expenditure that counts!

MISCELLANEOUS RECEIPTS

Miscellaneous receipts, amounting to $171,329.03, were turned into the State treasury during the year, thus reducing the State's expenditure for maintenance from $2,944,238.67 to $2,772,909.64 and the gross per capita cost from $286.13 to $269.48.

Of this amount nearly $7,500 was paid to the House of Refuge at Randall's Island by the New York city board of education toward the education of the boys at that institution. Over $86,000 was paid by the various counties to the Ray Brook Hospital for the treatment and care of their respective tubercular cases sent to that institution to be treated.

Approximately $31,700 was received by Craig Colony, of which about $20,000 was paid by the counties, who by statutory requirement, shall pay $30 for each of their patients for the purpose of furnishing suitable clothing. (See section 110, State Charities Law). Approximately $10,000 is received from reimbursing patients at the Colony. A similar provision to that in force at Craig Colony prevails at the Syracuse State institution. The various counties are required to pay $20 for each pupil placed in that institution and this shall be paid for the purpose of furnishing suitable clothing. The total of miscellaneous receipts for Syracuse was $5,130.29 with an average population of 598.

Batavia's miscellaneous receipts amounted to $2,049.48. In considering this amount, attention is directed to sections 1004, 1005, 1006 and 1007 of the Education Law, providing for the pupils of the New York State School for the Blind which follows:

> § 1004. Duty to provide clothing and pay traveling expenses. When any blind person shall, upon proper application, be admitted into the school, it shall be the duty of his

parents, guardians or other friends, to suitably provide such person with clothing at the time of entrance and during continuance therein, and likewise to defray his traveling expenses to and from the school, at the time of entrance and discharge, as well as at the beginning and close of each session of the school, and at any other time when it shall become necessary to send such person home on account of sickness or other exigency. And whenever it shall be deemed necessary by the trustees to have such person permanently removed from the school, in accordance with the by-laws and regulations thereof, the same shall be promptly removed upon their order, by his parents, guardians or other friends.

§ 1005. Charges against county. If the friends of any pupil from within the State of New York shall fail through neglect or inability to provide the same with proper clothing or with funds to defray his necessary traveling expenses to and from the school, or to remove him therefrom, as required in the preceding section, the trustees shall furnish such clothing, pay such traveling expenses, or remove such pupil to the care of the overseers of the poor of his township, and charge the cost of the same to the county to which the pupil belongs, provided that the annual amount of such expenditures on account of any pupil at the school shall not exceed the sum of sixty dollars. And in case of the death of any pupil at the school, whose remains shall not be removed or funeral expenses borne by friends thereof, the trustees shall defray the necessary burial expenses, and charge the same to his county as aforesaid. Upon the completion of their course of training in the industrial department, the trustees may furnish to such worthy poor pupils as may need it, an outfit of machinery and tools for commencing business, at a cost not exceeding seventy-five dollars each, and charge the same to the proper county as aforesaid.

§ 1006. Accounts against counties and payment thereof. On the first day of October in each year, the trustees shall cause to be made out against the respective counties concerned, itemized accounts, separate in each case, of the expenditures authorized by the preceding section, and forward the same to the board of supervisors chargeable with

the account. The board shall thereupon direct the county treasurer to pay the amount so charged to the treasurer of the school for the blind on or before the first day of March next ensuing.

§ 1007. Reimbursement of counties. The counties against which the said accounts shall be made out as aforesaid, shall cause their respective treasurers, in the name of their respective counties, to collect the same, by legal process, if necessary, from the parents or estates of the pupils who have the ability to pay, on whose account the said expenditures shall have been made; provided that at least five hundred dollars' value of the property of such parents or estate shall be exempt from the payment of the accounts aforesaid.

Net Expenditure

Two million seven hundred and seventy-two thousand nine hundred and nine dollars and sixty-four cents was the total net cost to the State for the maintenance of 10,290 wards for the year ending June 30, 1917. The per capita cost was $269.48 or $23.41 increase as compared with the twelve months immediately preceding.

Newark leads with the lowest per capita, $165.75, and Batavia shows the highest per capita, $520.97. The reformative institutions for women, Albion and Bedford Hills, varied from $341.53 to $353.91, a difference of $12.38.

Bath with its large population and Oxford with its smaller family had a variation of but $2.31. Ray Brook owing to its large miscellaneous receipts had a very gratifying per capita of $212.10 which is materially less in proportion than last year.

Seven institutions maintained their people within the $200–$300 net per capita figure. Seven institutions had a net per capita of $300–$400, and two institutions exceeded the $400 per capita.

Personal Service

ADMINISTRATION, GENERAL

	Expenditure	Per capita
Albion	$6,557 07	$32 58
Batavia	4,830 00	40 98

	Expenditure	Per capita
Bath	*$16,117 55	$14 76
	†4,336 57	3 97
Bedford Hills	11,970 14	29 73
Elmira	19,671 60	24 51
Hudson	10,247 90	30 89
Industry	17,143 72	22 52
Iroquois	4,620 00	26 21
Napanoch	11,308 00	40 07
Newark	7,062 39	8 25
Oxford	4,506 08	22 57
Randall's Island	20,066 36	29 96
Ray Brook	4,519 99	14 42
Rome	8,633 22	5 49
Sonyea	13,885 83	9 48
Syracuse	6,594 22	11 03
Thiells	7,443 30	22 08
West Haverstraw	3,519 96	31 14
Yorktown Heights	.....	.....
Total	$178,697 33	$17 36
Total inmate	$4,336 57	$0 42

ADMINISTRATION, GENERAL, TEMPORARY

Albion	$460 00	$2 28
Batavia	158 38	1 34
Bath	.....	.....
Bedford Hills	.....	.....
Elmira	.....	.....
Hudson	.....	.....
Industry	.....	.....
Iroquois	.....	.....
Napanoch	.....	.....
Newark	.....	.....
Oxford	.....	.....

* Citizen.
† Inmate.

	Expenditure	Per capita
Randall's Island	.....	.....
Ray Brook	.....	.....
Rome	.....	.....
Sonyea	.....	.....
Syracuse	.....	.....
Thiells	.....	.....
West Haverstraw	.....	.....
Yorktown Heights	.....	.....
Total	$618 38	$0 06

ACCOUNTING AND STORES, REGULAR

Albion	$2,280 00	$11 33
Batavia	1,200 00	10 18
Bath	*6,295 00	5 76
	†1,147 31	1 06
Bedford Hills	2,700 00	6 71
Elmira	12,709 57	15 83
Hudson	3,781 73	11 40
Industry	5,520 00	7 25
Iroquois	1,695 67	9 62
Napanoch	4,740 00	16 80
Newark	3,420 00	4 00
Oxford	2,156 71	10 80
Randall's Island	4,125 00	6 16
Ray Brook	3,460 00	11 04
Rome	1,459 68	93
Sonyea	5,285 00	3 61
Syracuse	3,631 54	6 08
Thiells	2,248 12	6 67
West Haverstraw	1,440 00	12 74
Total	$68,148 02	$6 62
Total inmate	$1,147 31	$0 12

* Citizen.
† Inmate.

WARD OR COTTAGE SERVICE, REGULAR

	Expenditure	Per capita
Albion	$9,151 65	$45 47
Batavia	6,448 19	54 72
Bath	*.....	.....
	†3,962 21	3 63
Bedford Hills	19,134 71	47 52
Elmira	71,405 89	88 96
Hudson	18,585 82	56 02
Industry	50,132 20	65 86
Iroquois	3,205 14	18 18
Napanoch	36,342 48	128 78
Newark	20,259 16	23 68
Oxford	1,893 07	9 48
Randall's Island	18,473 38	27 58
Ray Brook	10,295 95	32 84
Rome	58,791 07	37 40
Sonyea	41,095 29	28 07
Syracuse	14,645 52	24 51
Thiells	19,623 05	58 22
West Haverstraw	6,262 67	55 47
Yorktown Heights	.....	.....
Total	$405,745 24	$39 44
Total inmate	$3,962.21	$0 39

WARD OR COTTAGE SERVICE, TEMPORARY

Albion	$269 00	$1 34
Batavia	99 29	84
Bath	.....	.....
Bedford Hills	.....	.....
Elmira	.....	.....
Hudson	79 31	24
Industry	.....	.....

* Citizen.
† Inmate.

	Expenditure	Per capita
Iroquois		
Napanoch		
Newark		
Oxford		
Randall's Island		
Ray Brook		
Rome		
Sonyea		
Syracuse		
Thiells		
West Haverstraw		
Yorktown Heights		
Total	$447 60	$0 04

HOSPITAL, REGULAR

Albion	$2,198 97	$10 93
Batavia	400 00	3 39
Bath	*29,110 30	26 66
	†964 22	88
Bedford Hills	4,488 38	11 15
Elmira	3,372 10	4 20
Hudson	4,671 11	14 07
Industry	5,960 00	7 83
Iroquois	879 99	4 99
Napanoch	1,500 00	5 32
Newark	3,120 00	3 65
Oxford	6,105 19	30 57
Randall's Island	4,080 00	6 09
Ray Brook	4,923 12	15 71
Rome	6,064 90	3 86
Sonyea	25,109 13	17 14
Syracuse	3,346 28	5 60
Thiells	2,489 07	7 38

* Citizen.
† Inmate.

	Expenditure	Per capita
West Haverstraw	$2,624 91	$23 22
Yorktown Heights	.....	.....
Total	$110,443 45	$10 73
Total inmate	$964 22	$0 09

HOSPITAL, TEMPORARY

Albion	.....	.....
Batavia	$275 97	$2 34
Bath	.....	.....
Bedford Hills	.....	.....
Elmira	.....	.....
Hudson	.....	.....
Industry	.....	.....
Iroquois	.....	.....
Napanoch	.....	.....
Newark	.....	.....
Oxford	.....	.....
Randall's Island	.....	.....
Ray Brook	.....	.....
Rome	.....	.....
Sonyea	.....	.....
Syracuse	.....	.....
Thiells	.....	.....
West Haverstraw	.....	.....
Yorktown Heights	.....	.....
Total	$275 97	$0 03

INDUSTRIES, REGULAR

Albion	.....	.....
Batavia	.....	.....
Bath	*$2,130 93	$1 95
	†1,501 85	1 38

* Citizen.
† Inmate.

	Expenditure	Per capita
Bedford Hills	.....	.....
Elmira	$696 66	$0 87
Hudson	.....	.....
Industry	.....	.....
Iroquois	480 00	2 72
Napanoch	.....	.....
Newark	.....	.....
Oxford	.....	.....
Randall's Island	.....	.....
Ray Brook	284 19	91
Rome	.....	.....
Sonyea	4,260 00	2 91
Syracuse	2,796 62	4 68
Thiells	840 00	2 49
West Haverstraw	414 00	3 66
Yorktown Heights	.....	.....
Total	$11,902 40	$1 16
Total inmate	$1,501 85	$0 15

KITCHEN AND DINING ROOM, REGULAR

Albion	$385 00	$1 91
Batavia	1,098 74	9 32
Bath	*8,128 04	7 44
	†5,910 81	5 41
Bedford Hills	1,582 90	3 93
Elmira	880 19	1 10
Hudson	.....	.....
Industry	720 00	95
Iroquois	796 79	4 41
Napanoch	.....	.....
Newark	3,132 41	3 66
Oxford	3,089 92	15 47

* Citizen.
† Inmate.

	Expenditure	Per capita
Randall's Island	$1,640 69	$2 45
Ray Brook	10,436 50	33 30
Rome	7,909 85	5 03
Sonyea	4,036 67	2 76
Syracuse	4,624 87	7 74
Thiells	2,275 40	6 75
West Haverstraw	1,431 31	12 66
Yorktown Heights	600 00	.....
Total	$52,769 28	$5 13
Total inmate	$5,910 81	$0 57

MEAT STORES, REGULAR

Albion	.....	.....
Batavia	.....	.....
Bath	$480 00	$0 44
Bedford Hills	832 09	2 06
Elmira	.....	.....
Hudson	420 00	1 27
Industry	720 00	945
Iroquois	.....	.....
Napanoch	.....	.....
Newark	420 00	49
Oxford	.....	.....
Randall's Island	.....	.....
Ray Brook	.....	.....
Rome	660 00	42
Sonyea	540 00	37
Syracuse	503 03	84
Thiells	.....	.....
West Haverstraw	.....	.....
Yorktown Heights	.....	.....
Total	$4,575 12	$0 44

New York State Reformatory at Elmira

BAKERY, REGULAR

	Expenditure	Per capita
Albion	.....	.....
Batavia	$480 00	$4 07
Bath	*720 00	66
	†749 58	69
Bedford Hills	.....	.....
Elmira	.....	.....
Hudson	.....	.....
Industry	.....	.....
Iroquois	228 11	1 29
Napanoch	.....	.....
Newark	590 32	6 90
Oxford	.....	.....
Randall's Island	.....	.....
Ray Brook	943 88	3 01
Rome	900 00	57
Sonyea	1,087 50	74
Syracuse	492 90	82
Thiells	.....	.....
West Haverstraw	.....	.....
Yorktown Heights	.....	.....
Total	$5,442 71	$0 53
Total inmate	$749 58	$0 07

LAUNDRY, REGULAR

Albion	$360 00	$1 79
Batavia	297 50	2 52
Bath	*720 00	66
	†720 00	66
Bedford Hills	.....	.....
Elmira	.....	.....
Hudson	.....	.....

* Citizen.
† Inmate.

	Expenditure	Per capita
Industry	.....	.....
Iroquois	$618 00	$3 51
Napanoch	.....	.....
Newark	2,024 96	2 37
Oxford	1,250 27	6 26
Randall's Island	.....	.....
Ray Brook	1,922 51	6 13
Rome	2,005 02	1 28
Sonyea	3,881 39	2 65
Syracuse	1,614 19	2 70
Theills	792 50	2 35
West Haverstraw	1,044 39	9 23
Yorktown Heights	.....	.....
Total	$16,530 73	$1 61
Total inmate	$720 00	$0 07

MECHANICAL ENGINEERING, REGULAR

Albion	$2,515 00	$12 50
Batavia	3,095 97	26 27
Bath	*8,282 13	7 58
	†996 00	91
Citizen, temporary	1,545 00	1 41
Bedford Hills	4,542 14	11 28
Elmira	5,638 22	7 02
Hudson	6,006 99	18 10
Industry	4,200 00	5 51
Iroquois	2,658 76	14 08
Napanoch	1,200 00	4 25
Newark	6,237 09	7 29
Oxford	3,280 00	16 42
Randall's Island	3,642 09	5 44
Ray Brook	4,592 34	14 65
Rome	7,572 58	4 82

* Citizen.
† Inmate.

	Expenditure	Per capita
Sonyea	$8,572 78	$5 80
Syracuse	4,162 80	6 97
Thiells	1,841 90	5 46
West Haverstraw	1,335 00	11 81
Yorktown Heights	.....	.....
Total	$79,375 79	$7 71
Total inmate	$996 00	$0 09
Tot. citizen, temporary.	$1,545 00	$0 15

MECHANICAL REPAIRS, REGULAR

Albion	$600 00	$2 98
Batavia	600 00	5 09
Bath	*1,800 00	1 65
Bedford Hills	2,006 77	4 98
Elmira	.....	.....
Hudson	2,700 00	8 14
Industry	600 00	78
Iroquois	900 00	5 11
Napanoch	.....	.....
Newark	600 00	70
Oxford	579 02	2 99
Randall's Island	557 04	83
Ray Brook	1,496 67	4 77
Rome	3,236 62	2 06
Sonyea	7,016 03	4 79
Syracuse	1,558 55	2 61
Thiells	3,197 09	9 48
West Haverstraw	.....	.....
Yorktown Heights	.....	.....
Total	$27,447 79	$2 67

* Citizen.

FIELD SERVICE, FARM, TEMPORARY

	Expenditure	Per capita
Albion		
Batavia	$279 51	$2 37
Bath		
Bedford Hills		
Elmira		
Hudson		
Industry		
Iroquois		
Napanoch		
Newark		
Oxford		
Randall's Island		
Ray Brook		
Rome		
Sonyea		
Syracuse		
Thiells		
West Haverstraw		
Yorktown Heights		
Total	$279 51	$0 03

FIELD SERVICE, FARM, REGULAR

Albion	$1,680 00	$8 35
Batavia	600 00	5 09
Bath	*3,780 00	3 46
	†120 00	11
Bedford Hills	3,188 38	7 92
Elmira	5,965 09	7 43
Hudson	2,545 32	7 67
Industry	2,090 00	2 74
Iroquois	2,793 85	15 85
Napanoch	900 00	3 18

* Citizen.
† Inmate.

	Expenditure	Per capita
Newark	$3,489 83	$4 08
Oxford	2,931 73	14 68
Randall's Island	600 00	88
Ray Brook	.....	.....
Rome	11,837 17	7 53
Sonyea	9,975 89	6 81
Syracuse	1,918 06	3 21
Thiells	3,442 30	10 22
West Haverstraw	1,380 00	12 21
Yorktown Heights	1,200 00	.....
Total	$60,317 62	$5 86
Total inmate	$120 00	$0 01

FIELD SERVICE, GARDEN AND GROUNDS, REGULAR

Albion	$460 00	$2 29
Batavia	1,020 00	8 66
Bath	†1,434 94	1 31
	*8,040 00	7 36
Bedford Hills	.....	.....
Elmira	.....	.....
Hudson	420 00	1 26
Industry	.....	.....
Iroquois	420 00	2 38
Napanoch	.....	.....
Newark	.....	.....
Oxford	.....	.....
Randall's Island	718 10	1 07
Ray Brook	1,939 74	6 19
Rome	720 00	46
Sonyea	1,620 00	1 11
Syracuse	1,278 89	2 14
Thiells	.....	.....

* Citizen.
† Inmate.

	Expenditure	Per capita
West Haverstraw	$840 00	$7 43
Yorktown Heights	.....	.....
Total	$17,476 73	$1 70
Total inmate	$1,434 94	$0 13

FIELD SERVICE, GARDEN AND GROUNDS, TEMPORARY

Albion	.....	.....
Batavia	.....	.....
Bath	*$786 00	$0 72
Bedford Hills	.....	.....
Elmira	.....	.....
Hudson	840 53	2 53
Industry	.....	.....
Iroquois	.....	.....
Napanoch	.....	.....
Newark	.....	.....
Oxford	.....	.....
Randall's Island	.....	.....
Ray Brook	.....	.....
Rome	.....	.....
Sonyea	.....	.....
Syracuse	.....	.....
Thiells	.....	.....
West Haverstraw	.....	.....
Yorktown Heights	.....	.....
Total	$1,626 53	$0 16

EDUCATIONAL SCHOLASTIC, REGULAR

Albion	$2,106 44	$10 47
Batavia	9,387 90	79 66
Bath	.....	.....

* Citizen.

	Expenditure	Per capita
Bedford Hills	$3,668 88	$9 12
Elmira	3,048 33	3 80
Hudson	6,674 73	2 01
Industry	18,752 01	24 63
Iroquois	5,197 31	29 49
Napanoch	1,200 00	4 25
Newark	1,111 29	1 30
Oxford	.....	.....
Randall's Island	16,820 00	25 11
Ray Brook	.....	.....
Rome	2,729 10	1 74
Sonyea	1,950 00	1 33
Syracuse (educational)	6,433 97	10 77
Thiells	428 21	1 27
West Haverstraw	220 00	1 95
Yorktown Heights	.....	.....
Total	$79,728 17	$7 75

EDUCATIONAL INDUSTRIAL, REGULAR

Albion	$1,393 55	$6 92
Batavia	2,739 52	23 25
Bath	.....	.....
Bedford Hills	1,180 95	2 93
Elmira	19,523 59	24 32
Hudson	4,035 47	12 16
Industry	12,731 24	16 72
Iroquois	900 00	5 10
Napanoch	6,470 98	22 93
Newark	1,798 07	2 10
Oxford	.....	.....
Randall's Island	14,329 10	21 40
Ray Brook	.....	.....
Rome	2,045 59	1 30
Sonyea	1,440 00	98

	Expenditure	Per capita
Syracuse	.....	.....
Thiells	.....	.....
West Haverstraw	$545 00	$4 82
Yorktown Heights	.....	.....
Total	$69,133 06	$6 72

TOTAL PERSONAL SERVICE, TEMPORARY

Albion	$729 00	$3 62
Batavia	813 15	6 90
Bath	*2,331 00	2 13
	†1,434 94	1 31
Bedford Hills	.....	.....
Elmira	.....	.....
Hudson	919 84	2 77
Industry	.....	.....
Iroquois	.....	.....
Napanoch	.....	.....
Newark	.....	.....
Oxford	.....	.....
Randall's Island	.....	.....
Ray Brook	.....	.....
Rome	.....	.....
Sonyea	.....	.....
Syracuse	.....	.....
Thiells	.....	.....
West Haverstraw	.....	.....
Yorktown Heights	.....	.....
Total	$4,792 99	$0 46
Total inmate	$1,434 94	$0 13

* Citizen.
† Inmate.

Hudson — Hospital Building

TOTAL PERSONAL SERVICE, REGULAR

	Expenditure	Per capita
Albion	$29,687 68	$147 50
Batavia	32,197 82	273 21
Bath	*85,603 95	78 39
	†20,408 55	18 69
Bedford Hills	55,295 34	137 34
Elmira	142,911 24	178 04
Hudson	60,089 07	181 12
Industry	118,569 17	155 78
Iroquois	25,393 62	144 07
Napanoch	63,661 46	225 59
Newark	53,265 52	62 26
Oxford	25,791 99	129 17
Randall's Island	85,051 76	127 00
Ray Brook	44,814 89	142 97
Rome	114,564 80	72 88
Sonyea	129,755 51	88 62
Syracuse	53,601 44	89 69
Thiells	44,620 94	132 37
West Haverstraw	21,057 24	186 30
Yorktown Heights	1,800 00	.....
Total	$1,187,733 44	$115 43
Total inmate	$20,408 55	$1 98

TOTAL PERSONAL SERVICE

Albion	$30,416 68	$151 12
Batavia	33,010 97	280 11
Bath	109,778 44	100 53
Bedford Hills	55,295 34	137 34
Elmira	142,911 24	178 04
Hudson	61,008 91	183 89
Industry	118,569 17	155 78
Iroquois	25,393 62	144 07

* Citizen.
† Inmate.

	Expenditure	Per capita
Napanoch	$63,661 46	$225 59
Newark	53,265 52	62 26
Oxford	25,791 99	129 17
Randall's Island	85,051 76	127 00
Ray Brook	44,814 89	142 97
Rome	114,564 80	72 88
Sonyea	129,755 51	88 62
Syracuse	53,601 44	89 69
Thiells	44,620 94	132 37
West Haverstraw	21,057 24	186 30
Yorktown Heights	1,800 00	.....
Total	$1,214,369 92	$118 01

EXPENDITURES AND PER CAPITA COST

FOOD

Albion	$14,759 48	$73 33
Batavia	12,440 50	105 56
Bath	92,806 47	84 99
Bedford Hills	30,869 42	76 67
Elmira	45,082 36	56 16
Hudson	28,500 00	85 92
Industry	32,370 78	42 53
Iroquois	8,314 05	47 17
Napanoch	16,833 89	59 65
Newark	46,508 12	54 36
Oxford	11,578 03	57 98
Randall's Island	57,504 71	85 86
Ray Brook	65,607 63	209 31
Rome	61,643 00	39 22
Sonyea	91,582 90	62 55
Syracuse	29,129 39	48 74
Thiells	17,991 96	53 38
West Haverstraw	10,403 90	92 04
Yorktown Heights	205 11	.....
Total	$674,131 70	$65 51

FUEL, LIGHT, POWER AND WATER

	Expenditure	Per capita
Albion	$8,280 20	$41 14
Batavia	6,009 11	50 99
Bath	34,495 12	31 59
Bedford Hills	16,094 71	39 98
Elmira	23,069 66	28 74
Hudson	13,378 27	40 32
Industry	19,430 32	25 53
Iroquois	4,109 68	23 32
Napanoch	7,009 18	24 84
Newark	15,985 48	18 69
Oxford	4,899 96	24 54
Randall's Island	11,980 81	17 89
Ray Brook	11,870 06	37 87
Rome	24,357 15	15 50
Sonyea	36,422 33	24 87
Syracuse	12,337 37	20 64
Thiells	11,584 46	34 37
West Haverstraw	2,855 83	25 27
Yorktown Heights	38 78	.....
Total	$264,208 48	$25 68

PRINTING AND ADVERTISING

Albion	$1 50	$0 01
Batavia	52 35	45
Bath	.....	.....
Bedford Hills	12 45	03
Elmira	1 30	001
Hudson	21 53	06
Industry	.....	.....
Iroquois	17 97	10
Napanoch	.....	.....
Newark	5 75	01
Oxford	34 91	17
Randall's Island	.....	.....
Ray Brook	11 20	04

	Expenditure	Per capita
Rome	$7 50	$0 004
Sonyea	40 79	03
Syracuse	9 59	02
Thiells	45 85	14
West Haverstraw	7 25	06
Yorktown Heights	.....	.....
Total	$269 94	$0 03

EQUIPMENT

Albion	$6,013 47	$29 88
Batavia	3,168 92	26 89
Bath	27,682 89	25 35
Bedford Hills	5,279 45	13 11
Elmira	19,621 39	24 44
Hudson	8,073 84	24 34
Industry	17,808 60	23 40
Iroquois	4,762 53	27 02
Napanoch	3,237 39	11 47
Newark	7,750 59	9 06
Oxford	3,387 85	16 97
Randall's Island	18,620 87	27 80
Ray Brook	6,988 44	22 29
Rome	33,804 67	21 51
Sonyea	39,334 02	26 86
Syracuse	9,052 18	15 15
Thiells	9,837 55	29 18
West Haverstraw	2,179 05	19 28
Yorktown Heights	117 25	.....
Total	$226,720 95	$22 03

SUPPLIES

Albion	$4,376 33	$21 74
Batavia	2,668 41	22 64
Bath	15,981 01	14 64

HUDSON — TRAINING SCHOOL GIRLS. GARDENING

LIBRARY
OF THE
UNIVERSITY OF ILLINOIS

	Expenditure	Per capita
Bedford Hills	$13,496 70	$33 52
Elmira	11,801 00	14 70
Hudson	7,165 36	21 60
Industry	17,164 72	22 55
Iroquois	5,656 60	32 09
Napanoch	6,116 86	21 68
Newark	6,992 84	8 18
Oxford	7,145 91	35 79
Randall's Island	14,445 93	21 57
Ray Brook	12,212 42	38 96
Rome	45,615 97	29 02
Sonyea	27,173 26	18 56
Syracuse	12,188 62	20 39
Thiells	17,420 94	51 68
West Haverstraw	3,803 14	33 65
Yorktown Heights	182 57	.....
Total	$231,608 59	$22 51

MATERIALS

Albion	$1,243 82	$6 18
Batavia	1,370 99	11 63
Bath	2,634 88	2 41
Bedford Hills	6,626 22	16 46
Elmira	31,632 51	39 41
Hudson	4,936 34	14 88
Industry	8,408 52	11 04
Iroquois	931 50	5 28
Napanoch	5,439 61	19 28
Newark	4,132 31	4 83
Oxford	457 36	2 29
Randall's Island	17,975 32	26 84
Ray Brook	1,014 26	3 24
Rome	22,242 00	14 15
Sonyea	8,956 74	6 12
Syracuse	4,233 34	7 08
Thiells	7,482 35	22 20

	Expenditure	Per capita
West Haverstraw	$599 23	$5 30
Yorktown Heights	.....	.....
Total	$130,327 30	$12 67

TRAVELING EXPENSES

Albion	$2,549 87	$12 67
Batavia	569 60	4 83
Bath	1,120 45	1 03
Bedford Hills	3,311 57	8 23
Elmira	8,629 92	10 75
Hudson	5,941 28	17 91
Industry	4,836 12	6 35
Iroquois	499 98	2 84
Napanoch	6,293 43	22 30
Newark	499 62	58
Oxford	870 76	4 36
Randall's Island	3,159 51	4 72
Ray Brook	3,492 03	11 14
Rome	1,595 00	1 01
Sonyea	1,499 99	1 02
Syracuse	499 86	84
Thiells	1,086 57	3 22
West Haverstraw	768 73	6 80
Yorktown Heights	316 28	.....
Total	$47,540 57	$4 62

COMMUNICATION

Albion	$654 25	$3 25
Batavia	525 27	4 46
Bath	1,968 59	1 80
Bedford Hills	1,699 56	4 22
Elmira	2,489 52	3 10
Hudson	1,276 01	3 85
Industry	1,700 00	2 23
Iroquois	627 89	3 56

	Expenditure	Per capita
Napanoch	924 64	3 28
Newark	994 74	1 16
Oxford	581 79	2 91
Randall's Island	2,297 40	3 43
Ray Brook	2,403 51	7 67
Rome	1,990 00	1 27
Sonyea	4,112 23	2 81
Syracuse	735 54	1 23
Thiells	1,816 99	5 39
West Haverstraw	595 28	5 27
Yorktown Heights	131 52	0 00
Total	$27,524 73	$2 68

FIXED CHARGES AND CONTRIBUTIONS

Albion	$2,321 02	$11 53
Batavia	2,799 08	23 75
Bath	24,304 98	22 26
Bedford Hills	3,024 61	7 51
Elmira	16,347 92	20 37
Hudson	6,892 60	20 78
Industry	6,322 45	8 30
Iroquois	588 43	3 34
Napanoch	2,337 48	8 28
Newark	4,110 52	4 80
Oxford	2,134 97	10 69
Randall's Island	70 00	11
Ray Brook	1,499 36	4 78
Rome	4,955 81	3 15
Sonyea	8,380 79	5 72
Syracuse	2,583 20	4 32
Thiells	2,019 20	5 99
West Haverstraw	1,497 09	13 24
Yorktown Heights	0 00	0 00
Total	$92,189 51	$8 96

GENERAL PLANT SERVICE

	Expenditure	Per capita
Albion	$996 05	$4 95
Batavia	831 02	7 05
Bath	1,473 70	1 35
Bedford Hills	960 73	2 39
Elmira	1,333 03	1 66
Hudson	2,778 59	8 38
Industry	941 08	1 24
Iroquois	1,576 45	8 94
Napanoch	514 70	1 82
Newark	2,679 14	2 13
Oxford	437 11	2 19
Randall's Island	1,817 15	2 71
Ray Brook	2,723 55	8 69
Rome	3,095 10	1 97
Sonyea	2,679 39	1 83
Syracuse	1,397 94	2 34
Thiells	1,178 03	3 49
West Haverstraw	1,201 55	10 63
Yorktown Heights	208 43	0 00
Total	$28,822 74	2 80

RENTS

Albion	$0 00	$0 00
Batavia	0 00	0 00
Bath	0 00	0 00
Bedford Hills	0 00	0 00
Elmira	1,900 00	2 37
Hudson	0 00	0 00
Industry	438 00	58
Iroquois	500 00	2 84
Napanoch	300 00	1 06
Newark	0 00	0 00
Oxford	0 00	0 00
Randall's Island	0 00	0 00
Ray Brook	0 00	0 00

	Expenditure	Per capita
Rome	2,465 83	1 57
Sonyea	0 00	0 00
Syracuse	0 00	0 00
Thiells	0 00	0 00
West Haverstraw	0 00	0 00
Yorktown Heights	0 00	0 00
Total	$5,603 83	$54

CONTINGENCIES

Albion	$5 71	$0 03
Batavia	0 00	0 00
Bath	0 00	0 00
Bedford Hills	914 70	2 27
Elmira	0 00	0 00
Hudson	0 00	0 00
Industry	0 00	0 00
Iroquois	0 00	0 00
Napanoch	0 00	0 00
Newark	0 00	0 00
Oxford	0 00	0 00
Randall's Island	0 00	0 00
Ray Brook	0 00	0 00
Rome	0 00	0 00
Sonyea	0 00	0 00
Syracuse	0 00	0 00
Thiells	0 00	0 00
West Haverstraw	0 00	0 00
Yorktown Heights	0 00	0 00
Total	$920 41	$0 09

TOTAL GROSS EXPENDITURE FOR MAINTENANCE

Albion	$71,618 38	$355 83
Batavia	63,446 22	538 36
Bath	312,246 53	285 95
Bedford Hills	137,585 46	341 73

	Expenditure	Per capita cost
Elmira	304,819 85	379 74
Hudson	139,982 73	421 93
Industry	227,989 76	299 53
Iroquois	52,978 70	300 57
Napanoch	112,668 64	399 25
Newark	142,924 63	167 06
Oxford	57,320 64	287 06
Randall's Island	212,923 46	317 93
Ray Brook	152,637 35	486 96
Rome	316,336 83	201 25
Sonyea	349,937 95	238 99
Syracuse	125,768 47	210 44
Thiells	115,084 84	341 41
West Haverstraw	44,968 29	397 84
Yorktown Heights	2,999 94	0 00
Total	$2,944,238 67	$286 13

MISCELLANEOUS RECEIPTS

Albion	$383 42
Batavia	2,049 48
Bath	2,297 94
Bedford Hills	78 06
Elmira	26,220 51
Hudson	382 80
Industry	2,429 02
Iroquois	167 21
Napanoch	226 59
Newark	1,119 96
Oxford	180 23
Randall's Island	*7,455 00 423 29
Ray Brook	86,153 21
Rome	1,755 51
Sonyea	31,667 65
Syracuse	5,130 29
Thiells	1,662 30

* New York City Board of Education money.

	Expenditure	Per capita
West Haverstraw	$66 11	
Yorktown Heights	780 45	
Total	$171,329 03	

TOTAL NET EXPENDITURE FOR MAINTENANCE AND PER CAPITA COST

Albion	$71,234 96	$353 92
Batavia	61,396 74	520 97
Bath	309,948 59	283 85
Bedford Hills	137,507 40	341 53
Elmira	278,599 34	347 08
Hudson	139,599 93	420 77
Industry	225,560 74	296 34
Iroquois	52,811 49	299 62
Napanoch	112,442 05	398 45
Newark	141,804 67	165 75
Oxford	57,140 41	286 16
Randall's Island	205,045 17	306 17
Ray Brook	65,784 14	209 87
Rome	314,581 32	200 14
Sonyea	318,270 30	217 36
Syracuse	120,638 18	201 81
Thiells	113,422 54	336 49
West Haverstraw	44,902 18	397 26
Yorktown Heights	2,219 49	0 00
Total	$2,772,909 64	$269 48

SUMMARY OF EXPENDITURES FOR MAINTENANCE FOR YEAR ENDING JUNE 30, 1917.

For what purpose	Expenditure	Per capita cost
Personal Service	$1,214,369 92	$118 01
Food	674,131 70	65 51
Fuel, Light, Power & Water	264,208 48	25 68
Printing and Advertising	269 94	03
Equipment	226,720 95	22 03

For what purpose	Expenditure	Per capita cost
Supplies	231,608 59	22 51
Materials	130,327 30	12 67
Traveling Expenses	47,540 57	4 62
Communication	27,524 73	2 68
Fixed Charges and Contributions	92,189 51	8 96
General Plant Service	28,822 74	2 80
Rents	5,603 83	54
Contingencies	920 41	09
Total	$2,944,238 67	$286 13

SPECIAL FUND APPROPRIATIONS

The Legislature of 1917 appropriated for improvements and betterments, for all institutions $888,469.55. This included appropriations for the continued building of Letchworth Village; for construction including a cottage at Newark, and hospital at West Haverstraw together with other construction for barns, ice houses, cold storage plants and the like aggregating, nearly $550,000; improving, repairing and renewing the power plants, nearly $90,000; repairs, over $70,000; the acquisition of land $18,000; and miscellaneous items making up the balance.

Three hundred and forty thousand five hundred dollars was appropriated and nearly $60,000 lapsed during the year. Of this latter amount $55,000 was chargeable to Yorktown Heights which has been placed at a standstill owing to the effort which is being made to abandon that site for a Training School for Boys.

The cash balance available July 1, 1917 for improvements and betterments for all institutions is $1,562,072.31. There is an unmortgaged balance approximately of $1,400,000.

The Legislature of 1917 made provision for an authorization of moneys aggregating $1,530,600.

This permits the making of contracts for the completed object, while only such amounts are appropriated as is thought will be expended during the life of the fund. The plan is that subsequent Legislatures will meet the obligations until the contract is completed.

Industry — Vegetable Exhibit. Fair 1917

STATEMENT OF EXPENDITURES, SPECIAL APPROPRIATIONS, YEAR ENDING JUNE 30, 1917

INSTITUTIONS	Location	Balance available July 1, 1916	Appropriated Legislature 1917	Total amount available
Western House of Refuge for Women	Albion	$21,392 95	$31,921 90	$53,314 85
New York State School for the Blind	Batavia	19,637 54	3,400 68	23,038 22
New York State Soldiers' and Sailors' Home	Bath	17,813 37	42,980 75	60,794 12
New York State Reformatory for Women	Bedford Hills	82,366 95	57,843 11	140,210 06
New York State Reformatory	Elmira	104,901 98	32,104 64	137,006 62
New York State Training School for Girls	Hudson	61,840 50	29,102 07	90,942 57
State Agricultural and Industrial School	Industry	43,817 89	6,011 95	49,829 84
Thomas Indian School	Iroquois	18,297 19	8,500 00	26,797 19
Eastern New York Reformatory	Napanoch	60,550 23	25,463 10	86,013 33
New York State Custodial for Feeble-Minded Women	Newark	145,533 79	167,703 30	313,237 09
New York State Woman's Relief Corps Home	Oxford	14,436 86	14,475 31	28,912 17
New York House of Refuge	Randall's Island	26,786 11	12,478 04	39,264 15
New York State Hospital for the Treatment of Incipient Pulmonary Tuberculosis	Ray Brook	4,000 00	5,500 00	9,500 00
Rome State Custodial Asylum	Rome	132,582 28	39,237 06	171,819 34
Craig Colony for Epileptics	Sonyea	47,313 30	105,107 50	152,420 80
Syracuse State Institution for Feeble-Minded Children	Syracuse	17,075 64	6,340 94	23,416 58
Letchworth Village	Thiells	308,315 39	541,446 01	849,761 40
New York State Hospital for the Care of Crippled and Deformed Children	West Haverstraw	59,476 80	55,713 07	115,189 87
New York State Training School for Boys	Yorktown Heights	120,657 63	43,663 33	164,320 96
Total		$1,306,796 40	$1,228,992 76	$2,535,789 16

STATEMENT OF EXPENDITURES, SPECIAL APPROPRIATIONS, YEAR ENDING JUNE 30, 1917 — (*Concluded*)

INSTITUTIONS	Location	Expended year ending June 30, 1917	Reappropriated by Legislature 1917 (included in column 2)	Lapsed during the year	Balance available July 1, 1917
Western House of Refuge for Women	Albion	$3,110 11	$1,521 90	$8 95	$48,673 89
New York State School for the Blind	Batavia	6,594 71	2,200 68	505 12	13,737 71
New York State Soldiers' and Sailors' Home	Bath	12,872 22	3,980 75	5 95	43,935 20
New York State Reformatory for Women	Bedford Hills	23,955 43	34,843 11	751 71	80,659 81
New York State Reformatory	Elmira	52,293 28	12,104 64	145 98	72,462 72
New York State Training School for Girls	Hudson	41,055 60	18,682 52	7 53	31,196 92
State Agricultural and Industrial School	Industry	14,982 76	511 95	9 76	34,325 37
Thomas Indian School	Iroquois	8,959 14	7,500 00	02	10,338 03
Eastern New York Reformatory	Napanoch	25,675 41	11,963 10	4 80	48,370 02
New York State Custodial for Feeble-Minded Women	Newark	86,089 92	62,703 30	1,444 27	162,999 60
New York State Woman's Relief Corps Home	Oxford	9,916 93	4,675 31	9 60	14,310 33
New York House of Refuge	Randall's Island	10,712 88	478 04	13 13	28,060 10
New York State Hospital for the Treatment of Incipient Pulmonary Tuberculosis	Ray Brook	3,193 03	.....	.....	6,306 97
Rome State Custodial Asylum	Rome	51,713 32	11,237 06	90 90	108,778 06
Craig Colony for Epileptics	Sonyea	37,618 16	107 50	75 64	114,619 50
Syracuse State Institution for Feeble-Minded Children	Syracuse	8,953 45	340 94	6 20	14,115 99
Letchworth Village	Thiells	125,654 27	115,496 01	106 52	608,504 60
New York State Hospital for the Care of Crippled and Deformed Children	West Haverstraw	17,591 61	8,513 07	12 99	89,072 20
New York State Training School for Boys	Yorktown Heights	33,430 93	43,663 33	55,621 41	31,605 29
Total	.....	$574,373 16	$340,523 21	$58,820 48	$1,562,072 31

Balance July 1, 1916	$1,306,796 40	
Appropriated by Legislature, 1917	1,228,992 76	
		$2,535,789 16
Expended during year ending June 30, 1917	$575,373 16	
Reappropriated by Legislature, 1917	340,523 21	
Lapsed during year ending June 30, 1917	58,820 48	
Balance available July 1, 1917	1,562,072 31	
		$2,535,789 16

Purchasing Committee

The successful experience of joint purchase of standard articles of food and supplies by the Committee of Superintendents and Stewards has been continued during the year. In common with the public at large the Committee has been confronted with extreme difficulties growing out of the violent fluctuations and rapid increase in prices of commodities generally owing to war conditions. Manufacturers and jobbers have been reluctant to name prices or make contracts for delivery extending over the usual contract period of six months. The strict specifications of the Committee has also acted as a deterrent to would-be bidders. The Committee, however, has been sucessful in procuring prices averaging much lower than those paid by wholesalers in similar lines and for all the standard groceries, spices, cereals, laundry supplies, meats, leather, white lead and oils, hospital supplies, etc., desired by the several institutions.

Flour has been purchased as heretofore by the Committee through the Fiscal Supervisor on monthly contract basis. The comparatively small requirements of the various institutions and small storage space, compared with the State Hospitals would seem to render the monthly contract system more advantageous than that based on a three months' or longer period.

The Committee has for a number of years contracted for coal, both anthracite and bituminous on a British Thermal Unit basis. Owing to the extraordinary advance in price that developed in the coal trade during the last half of the fiscal year and considering the prospective shortage in general supply the Committee on the advice of experts in the coal trade withdrew the specifications calling for analysis and payment on the b. t. u. basis as to coal for the fiscal year 1917–1918. Even the removal of that restriction did not result in a tender of all the coal desired although contracts were made for the majority of the larger institutions, but at a very much increased price over those for the year ending June 30, 1917.

As an example of the great increase in price the State Custodial Asylum at Newark may be instanced — the contract price of bituminous run of mine coal for that institution being for the year 1916–1917 $3.15 per gross ton delivered against $7.75 per gross ton delivered for the year 1917–1918.

The following shows the contract amounts of the principal items purchased through the Committee during the year.

General Supplies, (Standard groceries, cereals, spices, canned goods, laundry supplies etc)..	$93,938 35
Meats, (Beef, lamb, mutton, pork, and meat products, lard substitute etc).....	209,013 39
Fresh Fish	1,650 00
Coffee	10,687 63
Hospital Supplies	3,473 28
White Lead and Oils.....	13,322 76
Leather (Sole and upper).....	10,464 77
Coal	349,973 40
Electric Lamps	5,000 00
Flour	129,094 07
	$826,617 65

INCREASED COST OF COMMODITIES

The increased cost of maintenance caused by advanced prices in nearly everything entering into the dietary of the several institutions is graphically shown by the following table, giving the contract prices of the items named (or prices paid for non-contract items) during the quarter July–September for the years 1914–1915, 1915–1916 1916–1917, at Craig Colony for Epileptics:

Contract commodity	1915 price	1916 price	1917 price
Barley	.0274	.041	.054
Cornstarch	.0353	.044	.08
Crackers	.06	.08	.11
Flour, graham, bbls.....	4.61	...	7.44
Flour, S S.....	5.02	7.673	11.30
Flour, gluten	...	...	...
Flour, gluten	...	...	...
Flour, self raising	.09875	.08	.10
Flour, rye, bbls.....	6.20	8.70	10.00
Hominy	.02105	.0462	.0527
Macaroni	.0442	.059	.087
Meal, corn.....	.02105	.02305	.05195
Oats, rolled, barrels.....	5.05	5.61	9.84
Rice	.0441	.0419	.077
Sago	.06	.0825	.14
Tapioca	.0429	.0634	.1275
Wheat flakes.....	.045	.051	.10

Contract commodity	1915 price	1916 price	1917 price
Wheat, shredded, case	...	3.60	4.00
Chocolate	.2245	.2648	.2648
Cocoa	.1775	.1973	.2475
Coffee	.1324	.13875	.135
Tea	.1658	.1674	.2845
Butter	.255	.33	.40
Oysters, gallon	1.00	1.25	1.25
Cod, salt	.0592	.07272	.1024
Mackerel, bbls	...	17.05	18.98
Salmon, canned, doz	1.56	1.65	2.68
Beef, carcass	.1209	.1225	.168
Beef, fores	.106	.11	.1572
Beef, corned	...	...	...
Turkey	.25	.33	.30
Apples, evap	.0724	.0573	.147
Currants, dried	.0785	.1448	.1925
Peaches, evap	.0392	.077	.1175
Prunes, dried	.0548	.0738	.1032
Raisins	.0682	.0748	.094
Cranberries, bbl	8.00	7.50	7.50
Lemons, box	4.50	5.00	7.00
Allspice, ground	...	.115	.17
Cinnamon, "	.145	.175	.23
Cloves, "	.255	.259	.51
Ginger, "	.175	.18	.23
Mustard	...	.20	.26
Nutmegs, whole	...	.22	.28
Pepper, black ground	.1875	.22	.34
Pepper, cayenne	...	.35	.34
Sugar, granulated	.0495	.066	.085
Sugar, bread	.0425	.055	.07
Syrup, table	.2412	.297	.55
Beans, bu	2.65	4.28	5.75
Peas, split, bu	2.98	3.60	5.45
Baking Powder	.2528	.2876	.2248
Yeast	.20	.20	.20
Cocoanut	.1952	.225	.22
Citron	...	.20	.24
Lard, compound	.0724	.1115	.178..
Olive Oil, gal	2.04	1.95	2.60
Peanut Butter	...	...	.19
Salt, table, sack	.2175	.20	.39
Salt, common, fine	...	...	1.50
Vinegar, gal	...	.14	.20

Basing aggregate cost of these commodities on the same quantities for each of the years stated, shows an increased cost for the period named over 1914–1915 for the year 1915–16 of 24 per cent and for the year 1916–1917 of 67 per cent.

THE ORDER SYSTEM

The "Order System," established by chapter 342, Laws of 1913, provides that "immediate notice" of any liability incurred by any institution must be submitted in writing to the Comptroller.

As the financial management of the institutions is by law intrusted to the Fiscal Supervisor, a system was established to provide four copies of an order: one to the dealer, one to the Comptroller, a third to the Fiscal Supervisor, and a fourth to be retained at the institution, and a color scheme was introduced to avoid confusion,—white, pink, buff and blue respectively.

During the fiscal year there were 3,057 pieces of correspondence in and out of the Department. In order to show by comparison the variation in the treatment of this law in the several institutions in this group, the population and the amount of correspondence is given by institutions as follows:

INSTITUTIONS	Population	Pieces of correspondence
Albion	201	145
Batavia	118	114
Bath	1,092	293
Bedford Hills	403	47
Elmira	803	95
Hudson	332	188
Industry	761	375
Iroquois	176	96
Napanoch	282	202
Newark	855	95
Oxford	200	156
Randall's Island	670	154
Ray Brook	313	40
Rome	1,572	315
Sonyea	1,464	232
Syracuse	598	128
Thiells	337	313
West Haverstraw	113	61
Yorktown Heights	....	8
	10,290	3,057

The number of orders covering the institutions' business during the year ending June 30, 1917, as follows:

ORDERS

INSTITUTION	July–Sept. 1916	Oct.–Dec. 1916	Jan.–Mar. 1917	April–June 1917	Total
Albion	111	180	174	214	679
Batavia	145	214	206	180	745
Bath	294	272	254	234	1,054
Bedford Hills	211	203	232	230	876
Elmira	400	403	377	268	1,448
Hudson	229	244	298	280	1,051
Industry	361	360	312	326	1,359
Iroquois	170	206	180	217	773
Napanoch	179	208	177	230	794
Newark	92	109	87	62	350
Oxford	308	284	206	207	1,005
Randall's Island	283	318	319	281	1,201
Ray Brook	91	70	61	60	282
Rome	601	595	593	606	2,395
Sonyea	400	411	446	385	1,642
Syracuse	347	401	362	315	1,425
Thiells	460	528	502	550	2,040
West Haverstraw	97	118	111	88	414
Yorktown Heights	4	3	3	10	20
Total	4,783	5,127	4,900	4,743	19,553

The total number of orders for the period ended June 30, 1916 was 16,647.

FARM CENSUS

Owing to the change in the period for accounting for farm census operations the accompanying figures from the fiscal year standpoint are not of paramount importance.

While they are anachronistic to this report they more fittingly fall within this period than any other.

The figures appended herewith are for the 15 months ending December 31, 1916. The labor cost of running the dairy, the department for swine, the department of field crops, potatoes, gardens, fruits and poultry aggregated $65,025.35 and are divided as follows:

Dairy	$12,668 84
Swine	5,380 47
Poultry	2,596 91
Field crops	23,360 65
Potatoes	4,632 67
Gardens	13,830 50
Fruits	2,554 41

The number of acres in garden, orchard, meadow, pasture and field crops aggregate 4,168.86 acres, the number of acres being given over to garden 339, orchard 230.75, meadow 1,249.50, pasture 821.25 and field crops 1,528.36.

The cost and value of fertilizer amounted to $20,620.60, for fertilizer purchased $4,364.68, fertilizer home product $16,255.92.

The cost of farm and garden seeds amounted to $7,282.13, for farm $5,621.20 and for garden $1,660.93.

The total acreage occupied by lawns and buildings was 593.50, that in permanent woodland 2,916.54, that for permanent pasture and other lands not available for cultivation 714.57.

From the data assembled at the various institutions the following statements have been compiled showing the value and cost together with the profit and loss in the various subdivisions such as garden, dairy, swine, potatoes, field crops, fruits, poultry, etc.

The total net profit of the farm activities for the 15 months, for all institutions, amounted to $126,269.44.

A profit was shown in every industry of the farm operations. Field crops recording the largest profit $31,044.67; the dairy department had a profit of $30,216.37; gardens show a profit of $24,181.59; swine, $9,683.62; department of fruits $6,088.18 and poultry $3,303.16.

Only one institution showed a loss in the farm and garden operations and that is so small that it is hardly worthy recording; Randall's Island had a loss of about $70.00, that occurring in the garden division.

The results developed from the statistics furnished by the institutions are very gratifying, as shown in the accompany statements.

Industry — Patriotic Floats. Fair 1917

NUMBER OF ACRES IN GARDEN, ORCHARD, MEADOW, PASTURE AND FIELD CROPS

INSTITUTIONS	Garden	Orchard	Meadow	Pasture	Field crops
Albion	.....	.....	.....	.....	.....
Batavia	2.5	3	10	.....	3.5
Bath	23	10	40	41	86
Bedford Hills	20	11	12	6	64
Elmira	.....	6	60	62	75
Hudson	20	5	15	10	14
Industry	68	68.75	230	185.25	544.66
Iroquois	10	7	14	8	36
Napanoch	.....	*40	.....	.....	.....
Newark	7	2	49	.....	3.5
Oxford	7	2	23.5	47	12
Randall's Island	10	.....	.....	.....	.....
Ray Brook	2	.....	3	.....	5
Rome	58.5	14	140	147	159
Sonyea	48	41	138	55	438
Syracuse	34	5	138	35	.....
Thiells	25	14	369	225	72
West Haverstraw	4	2	8	.....	.....
Yorktown Heights	.....	.....	.....	.....	.....
Total	339	230.75	1,249.5	821.25	1,528.36

* Includes garden.

TOTAL NUMBER OF ACRES OCCUPIED BY LAWNS, BUILDINGS, PERMANENT WOODLAND, PERMANENT PASTURE (ROUGH) OTHER LANDS NOT AVAILABLE FOR CULTIVATION

INSTITUTIONS	Total acres occupied by lawns and buildings	Permanent woodland	Permanent pasture too rough to clear	Total acres other land not available for cultivation
Albion	.....	.....	.....	.....
Batavia	41	.....	.....	0.7
Bath	75.5	30	40	30
Bedford Hills	18.25	14.50	11.75	38
Elmira	20	65	20	28
Hudson	33	44	8	22
Industry	105	231	.....	.....
Iroquois	25	.....	.....	.....
Napanoch	37	210	.....	7
Newark	38	.....	.....	3.94
Oxford	16.25	25	12	48
Randall's Island	16	.....	.....	11.50
Ray Brook	2	188	.....	.....
Rome	45	20	5	6.33
Sonyea	41	1,039.54	98	.....
Syracuse	42	11	6	3
Thiells	22	1,036.5	170	145.35
West Haverstraw	16.50	2	.....	.....
Total	593.5	2,916.54	370.75	343.82

COST OF LABOR

INSTITUTIONS	Field crops	Garden	Dairy	Swine	Potatoes	Poultry	Fruit
Albion	$100 00	$125 00	$150 00	$75 00	$75 00	$10 00	$25 00
Batavia	126 00	128 00	.....	.....	190 00	96 00	147 00
Bath	2,625 00	2,625 00	1,250 00	1,125 00	560 00	.....	125 00
Bedford Hills	1,193 24	548 34	460 74	155 88	340 42	77 25	213 82
Elmira	730 00	396 00	1,035 00	642 50	388 00	.....	20 00
Hudson	150 00	1,000 00	.....	190 00	50 00	80 00	60 00
Iroquois	1,050 00	375 00	650 00	175 00	325 00	300 00	150 00
Napanoch	12 50	450 00	.....	93 75	450 00	12 50	12 50
Newark	100 00	560 00	.....	765 00	.....	.....	100 00
Oxford	431 25	.....	375 00	428 50	150 00	75 00	8 00
Randall's Island	.....	500 00	.....	.....	.....	.....	.....
Ray Brook	21 00	30 00	.....	.....	.....	.....	.....
Rome	3,781 65	2,639 00	5,261 95	765 00	167 00	765 00	833 35
Sonyea	8,676 66	2,265 00	1,590 00	525 00	845 25	.....	.....
Syracuse	1,306 27	746 45	373 22	186 61	522 51	186 62	111 97
Thiells	1,961 00	1,000 00	1,041 00	99 00	183 00	856 00	500 00
West Haverstraw	325 00	250 00	.....	.....	300 00	100 00	55 00
Yorktown Heights	771 08	192 71	481 93	154 23	86 39	38 54	192 77
Total	$23,360 65	$13,830 50	$12,668 84	$5,380 47	$4,632 57	$2,596 91	$2,554 41

Fertilizer Cost and Value

Institutions	Fertilizer purchased	Manure purchased	Manure home product
Albion	.....	.....	.....
Batavia	.....	$69 25	$95 00
Bath	$281 70	.....	315 50
Bedford Hills	733 22	387 78	159 83
Elmira	.....	.....	769 51
Hudson	.....	161 75	150 00
Industry	128 55	.....	1,658 50
Iroquois	102 00	.....	1,837 32
Napanoch	164 40	.....	110 00
Newark	35 00	104 00	.....
Oxford	122 88	.....	518 90
Randall's Island	.....	.....	75 00
Ray Brook	.....	.....	25 00
Rome	.....	.....	6,941 40
Sonyea	170 87	.....	303 50
Syracuse	252 00	19 50	1,011 46
Thiells	581 91	736 32	2,255 00
West Haverstraw	87 75	225 80	30 00
Yorktown Heights	.....	.....	.....
Total	$2,660 28	$1,704 40	$16,255 92

Cost of Farm and Garden Seeds

Institutions	Farm	Garden
Albion	.....	.....
Batavia	$12 55	$18 30
Bath	469 10	169 09
Bedford Hills	461 60	58 35
Elmira	720 33	153 77
Hudson	106 00	69 29
Industry	1,731 36	151 38
Iroquois	377 26	54 73
Napanoch	40 00	46 49
Newark	.....	37 32
Oxford	299 45	134 74
Randall's Island	.....	46 58
Ray Brook	4 00	47 30
Rome	230 00	.....
Sonyea	504 61	312 57
Syracuse	164 15	207 77
Thiells	307 64	139 21
West Haverstraw	193 15	14 04
Yorktown Heights	.....	.....
Total	$5,621 20	$1,660 93

DAIRY

INSTITUTIONS	Value	Cost	Profit	Loss
Albion	$2,276 02	$1,781 35	$494 67	.....
Batavia	.....	.....	.....	.....
Bath	12,576 70	8,966 56	3,610 14	.....
Bedford Hills	8,908 41	11,629 81	.....	$2,721 40
Elmira	11,444 75	8,907 28	2,537 47	.....
Hudson	.....	.....	.....	.....
Industry	47,601 22	31,041 98	16,559 24	.....
Iroquois	7,794 75	5,024 73	2,770 02	.....
Napanoch	.....	.....	.....	.....
Newark	.....	.....	.....	.....
Oxford	5,532 23	3,470 35	2,061 88	.....
Randall's Island	.....	.....	.....	.....
Ray Brook	.....	.....	.....	.....
Rome	71,061 98	68,882 33	2,179 65	.....
Sonyea	22,970 80	20,854 23	2,116 57	.....
Syracuse	11,468 11	11,356 06	112 05	.....
Thiells	14,019 09	12,424 21	1,594 88	.....
West Haverstraw	.....	.....	.....	.....
Yorktown Heights	3,929 82	5,028 62	.....	1,098 80
Total	$219,583 88	$189,367 51	$34,036 57	$3,820 20

SWINE

INSTITUTIONS	Value	Cost	Profit	Loss
Albion	$624 44	$630 64	.....	$6 20
Batavia	.....	.....	.....	.....
Bath	7,900 60	5,534 83	$2,365 77	.....
Bedford Hills	1,847 38	745 36	1,102 02	.....
Elmira	3,695 25	2,842 10	853 15	.....
Hudson	1,337 79	1,297 08	440 71	.....
Industry	5,296 11	5,203 74	92 37	.....
Iroquois	1,735 62	1,126 37	609 25	.....
Napanoch	1,546 15	926 32	619 83	.....
Newark	2,420 13	1,989 43	430 70	.....
Oxford	3,846 90	2,805 66	1,041 24	.....
Randall's Island	.....	.....	.....	.....
Ray Brook	.....	.....	.....	.....
Rome	10,315 75	10,952 24	.....	636 49
Sonyea	6,299 38	3,752 50	2,546 88	.....
Syracuse	756 76	922 40	.....	165 64
Thiells	1,831 56	1,419 95	411 61	.....
West Haverstraw	.....	.....	.....	.....
Yorktown Heights	1,301 13	1,322 71	.....	21 58
Total	$50,754 95	$41,471 33	$10,513 53	$829 91

Field Crops

Institutions	Value	Cost	Profit	Loss
Albion	$1,447 24	$535 80	$911 14	.....
Batavia	305 71	249 63	83 08	.....
Bath	4,419 10	4,093 81	325 29	.....
Bedford Hills	2,217 88	2,295 45	.....	$77 57
Elmira	3,715 39	2,911 79	805 60	.....
Hudson	557 90	649 18	.....	91 28
Industry	21,603 20	4,467 71	17,135 49	.....
Iroquois	4,159 00	3,659 58	499 42	.....
Napanoch	15 00	34 40	.....	19 40
Newark	340 22	120 00	220 22	.....
Oxford	1,797 54	1,507 26	290 28	.....
Randall's Island	.....	.....	.....	.....
Ray Brook	84 00	50 00	34 00	.....
Rome	10,678 93	14,652 46	.....	3,973 53
Sonyea	18,931 15	11,866 66	7,064 49	.....
Syracuse	5,702 97	2,306 37	3,396 60	.....
Thiells	5,747 50	4,880 93	866 57	.....
West Haverstraw	753 00	524 69	228 31	.....
Yorktown Heights	4,749 92	1,406 96	3,342 96	.....
Total	$87,225 65	$56,212 68	$35,206 45	$4,161 78

Potatoes

Institutions	Value	Cost	Profit	Loss
Albion	$215 25	$232 67	.....	$17 42
Batavia	470 30	327 42	$146 88	.....
Bath	1,734 60	1,163 15	571 45	.....
Bedford Hills	2,795 10	1,074 54	1,720 56	.....
Elmira	3,267 37	1,318 84	1,948 53	.....
Hudson	214 83	145 50	69 33	.....
Industry	12,855 00	3,253 76	7,601 24	.....
Iroquois	2,665 44	1,029 19	1,636 25	.....
Napanoch	1,852 13	843 65	1,008 48	.....
Newark	.....	.....	.....	.....
Oxford	630 40	722 82	.....	92 42
Randall's Island	.....	.....	.....	.....
Ray Brook	.....	.....	.....	.....
Rome	4,457 60	1,434 75	3,022 85	.....
Sonyea	3,964 50	1,542 50	2,422 00	.....
Syracuse	2,953 88	1,786 43	1,167 45	.....
Thiells	1,048 25	682 67	365 58	.....
West Haverstraw	660 80	537 80	123 00	.....
Yorktown Heights	240 00	181 91	58 09	.....
Total	$40,025 45	$16,277 60	$21,861 69	$109 84

GARDEN

INSTITUTIONS	Value	Cost	Profit	Loss
Albion	$1,169 87	$216 68	$953 19	.....
Batavia	292 02	240 38	51 64	.....
Bath	5,600 57	3,303 89	2,293 86	.....
Bedford Hills	2,227 38	1,778 20	949 18	.....
Elmira	2,305 17	1,369 75	935 42	.....
Hudson	3,038 80	1,401 29	1,637 31	.....
Industry	1,634 87	1,837 79	.....	$202 92
Iroquois	655 67	543 01	112 66	.....
Napanoch	1,532 21	638 27	893 94	.....
Newark	1,180 30	741 42	438 88	.....
Oxford	675 32	585 40	89 92	.....
Randall's Island	757 14	827 62	.....	70 48
Ray Brook	68 13	77 30	.....	9 17
Rome	9,919 07	4,652 45	5,266 62	.....
Sonyea	9,299 11	3,209 68	6,089 43	.....
Syracuse	2,661 50	1,363 60	1,297 90	.....
Thiells	5,010 35	2,134 76	2,875 59	.....
West Haverstraw	733 93	392 75	341 18	.....
Yorktown Heights	318 77	81 33	237 44	.....
Total	$49,080 18	$25,398 57	$24,464 16	$282 57

FRUIT

INSTITUTIONS	Value	Cost	Profit	Loss
Albion	$217 67	$28 00	$189 67	.....
Batavia	69 05	237 93	.....	$168 88
Bath	220 40	137 15	83 25	.....
Bedford Hills	1,203 61	545 46	658 15	.....
Elmira	44 01	20 00	24 01	.....
Hudson	757 53	77 69	679 84	.....
Industry	1,117 95	1,319 31	.....	201 36
Iroquois	363 01	183 92	179 09	.....
Napanoch	88 30	25 75	52 55	.....
Newark	639 70	123 13	516 57	.....
Oxford	93 93	82 11	11 82	.....
Randall's Island	.....	.....	.....	.....
Ray Brook	.....	.....	.....	.....
Rome	652 22	1,352 51	.....	700 29
Sonyea	3,497 61	10 20	3,487 40	.....
Syracuse	975 25	179 98	795 28	.....
Thiells	1,021 05	747 51	273 54	.....
West Haverstraw	88 74	80 44	8 30	.....
Yorktown Heights	285 27	87 03	199 24	.....
Total	$11,336 31	$5,238 12	$7,158 71	$1,070 53

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Industrial Farms 1917

POULTRY

INSTITUTIONS	Value	Cost	Profit	Loss
Albion	$257 05	$180 78	$76 27	.....
Batavia	593 40	436 25	157 15	.....
Bath	.....	.....	.....	.....
Bedford Hills	445 67	219 37	226 30	.....
Elmira	94 52	89 35	5 17	.....
Hudson	860 43	887 77	.....	$28 34
Industry	9,729 83	8,085 64	1,644 19	.....
Iroquois	2,398 71	2,172 88	225 83	.....
Napanoch	368 69	296 05	72 64	.....
Newark	.....	.....	.....	.....
Oxford	1,549 08	883 21	665 87	.....
Randall's Island	.....	.....	.....	.....
Ray Brook	.....	.....	.....	.....
Rome	3,395 94	3,314 26	81 68	.....
Sonyea	366 99	111 90	255 09	.....
Syracuse	1,899 00	2,202 19	.....	303 19
Thiells	2,788 19	2,994 47	.....	206 28
West Haverstraw	1,016 94	630 35	386 59	.....
Yorktown Heights	323 30	278 31	44 19	.....
Total	$26,087 74	$22,782 78	$3,840 97	$537 81

PROFIT AND LOSS

INSTITUTIONS	Profit	Loss
Albion	$2,624 94	$23 62
Batavia	441 75	168 88
Bath	9,249 76	.....
Bedford Hills	4,656 21	2,798 97
Elmira	7,109 35	.....
Hudson	2,827 19	119 62
Industry	43,032 53	404 28
Iroquois	6,032 52	.....
Napanoch	2,647 44	19 40
Newark	1,606 37	.....
Oxford	4,161 01	92 42
Randall's Island	.....	70 48
Ray Brook	34 00	9 17
Rome	10,550 80	5,310 31
Sonyea	23,981 86	.....
Syracuse	6,769 28	468 83
Thiells	6,387 77	206 28
West Haverstraw	1,087 38	.....
Yorktown Heights	3,881 92	1,120 38
Total	$137,082 08	$10,812 64

PROFIT AND LOSS

	Profit	Loss	Net profit
Garden	$24,464 16	$282 57	$24,181 59
Dairy	34,036 57	3,820 20	30,216 37
Swine	10,513 53	829 91	9,683 62
Potatoes	21,861 69	109 84	21,751 85
Field crops	35,206 45	4,161 78	31,044 67
Fruits	7,158 71	1,070 53	6,088 18
Poultry	3,840 97	537 81	3,303 16
Total	$137,082 08	$10,812 64	$126,269 44

INSPECTION

During the past year visitations by inspectors from this department to the nineteen institutions in this group have been pursued to the end that the Department has kept in personal touch with the problems arising from time to time in maintaining the upkeep and repair of the various plants distributed all over the State.

Upwards of $79,000 was expended for repairs and upkeep at these institutions during the year ending June 30, 1917. This is less than one-half of one per cent of the total valuation of real and personal property as reported by the institutions in their annual inventories, which aggregate over $16,800,000.

Various items included in the expenditure for repairs and upkeep are passed upon in detail in this office and are the subject of investigation and personal inspection, at times resulting in marked economy by modification of the plan or recommendation of an article better suited to the actual need.

Institution dietary has been given attention through inspection at times not specifically stated, so that the normal conditions at each institution might be found. Supplies, kitchens, dining rooms, dishes, cooking equipment, tables, sinks, etc., have been important matters for inspection, as well as the food served.

BUILDINGS AND GROUNDS

During the past year the building operations have not been so extensive as formerly. The following gives the work accomplished under this division:

At Albion a root cellar for storing vegetables was completed in November. The building is 20 x 40 feet and has a capacity of about 4,000 bushels.

At Batavia there were no buildings constructed but there were additional bath rooms placed in the main building for the use of employees which were completed in November, and two fire escapes for the use of the pupils completed in September.

At Hudson one new building which was under construction, was completed in March, 1917. The building is a hospital for the use of officers and employees and has a capacity of 39 inmates and 5 officers.

At Industry a dairy barn 56 x 36 x 21, constructed of cement

and wood, was completed in January, 1917. It will provide for 20 head of cattle. A cement smoke house 12 x 10 x 8 was completed in November, 1916, as was a cement coal bin 96 x 20 x 8. A cement incubator house was completed in December, 1916, for use at the poultry farm; its dimensions are 16 x 14 x 8. The cement boiler room 12 x 14 x 8, completed in January, 1917, was constructed for the new heating plant placed in store-room.

In addition to this the construction of 4 miles of road covered with crushed stone was completed in 1917.

At Iroquois no construction work has been completed during the past year. The work has been carried on in connection with the completion of the cottages and the addition for the dairy barn and installation of the new boiler, but none of the work is absolutely completed.

At Newark a cottage with a capacity of 120 inmates was completed in March, 1917.

At Randall's Island an ice plant has been installed so that it is possible to manufacture 1½ tons per day. Work has been carried on in connection with the yard toilets and lavatories but this work is only about 80 per cent finished.

At Rome the ward building H was completed in October, 1917. It has a capacity of from 200 to 300 inmates which will be increased when the furnishings become available. This also provides for 16 employees. A new milk house was completed in October as was a new bridge to the barn; a conduit to carry hot water to the milk house was also completed.

At Sonyea no new construction was completed. There are some buildings which are about completed including the addition to the colony store for cold storage, and two dormitories to be occupied solely by inmates; the minimum capacity of the two dormitories will be 60 each but these buildings cannot be utilized until the kitchen and dining room are provided with the necessary furnishings.

In the way of construction there are modifications to the water softening plant still uncompleted.

At Thiells the service building was completed in September, 1917. This provides a kitchen and dining room building for the accommodation of 600 inmates. The Attendants' Home was completed in April, 1917, accommodating 41 employees.

LAND

Land for which $25,000.00 was appropriated at Elmira was cleared on October 30, 1916. This provides 85.58 acres for switching and increased farming. There is shale in such quantities on this land that it will be practical for brick making.

Farm land was transferred to the institution at Napanoch on November 28, 1916, at a cost of $3,500. This makes it possible to extend the gardening and farming activities at this institution.

HEATING, LIGHTING AND PLUMBING

With the large increase in the cost of coal, equipment and general supplies, the operating forces at the power plants of the institutions under the supervision of this department have come to realize that small wastes of steam and heat which they formerly considered as almost negligible, make, as a combined total, a large item of expense.

This condition is tending to a greater every day conservation of the output of the heating and power plants of the institutions under the supervision of this department, and economy in the use of supplies and materials.

The department's inspection has constantly emphasized the necessity of careful and prompt attention to the details of the equipment and operation of the plants for heat and power distribution. Recommendations of the department already carried out have reduced wastes and held the amount of new material estimated for to the smallest quantities possible to cope with the necessities of the conditions.

Western House of Refuge, Albion, has an appropriation for new boilers and repairs to the steam mains and heating equipment. Contracts for this work have not been prepared as yet.

New York State School for the Blind, Batavia, has had the large heater for domestic hot water repaired and a regulator attached to conserve the use of steam. Repairs have been made to the heating conduit and to the power plant equipment. The heating and the plumbing equipment of the main building has been improved.

At New York State Soldiers' and Sailors' Home, Bath, steam mains for the distribution to their heating equipment have received particular attention. Much defective material has been replaced

and condensation formerly wasted is returned to the boilers. The boilers have been well looked after and the operating conditions improved.

The springs, forming the source of much of their water supply, have been cleaned out and walled in to purify and conserve the supply. The auxiliary reservoir has been repaired and made water tight.

New electric wiring necessitated by the fire, has been run in Co. A barracks.

The most of the electric wiring in the barracks is old and that in the basements is liable to abrasion and contact with the woodwork. Recommendations for an appropriation will be made to overcome this defect.

Because of the age of the institution and the nature of the early construction, there must be made necessarily a further expenditure for the heating equipment to effect a proper economy in the costs of upkeep and operation. It would be desirable to have the hot water for domestic requirements heated from the central plant and circulated to the several buildings.

Considerable new plumbing equipment has been placed in the several barracks.

At the New York State Reformatory for Women, Bedford Hills, the contracts for the heating plant and equipment for the new Farm Group of cottages have been completed.

The very old and obsolete type of plumbing with lead pipe connections in Rebecca Hall was in a most unsanitary condition. It has been replaced with iron pipe. Wood wainscoting which had become unsanitary has been removed and wooden compartment partitions have been shortened to give a clear floor space in the toilet rooms.

At New York State Reformatory, Elmira, much needed repairs and replacements have been made to steam mains and general plant equipment in the boiler house.

The drainage of seepage water from their walking conduit and needed repairs to the steam lines there should be made as soon as possible.

They are about to install a telephone switchboard for a new intercommunicating service. Work has been started on the building of a new gate house for the institution's reservoir.

At New York State Training School for Girls, Hudson, the pole lines for electric lights and the institution's telephone service have been taken down and replaced by a conduit system. In the boiler house an auxiliary motor to run the blower has been installed. The heating equipment for their new buildings has been completed.

The old heating conduits and steam lines, including the pipe covering, are in need of repairs. The type of the old conduits should be changed to secure proper protection for the pipes and covering and for economy in the steam distribution, and recommendations are being made accordingly.

At the State Agricultural and Industrial School, Industry, extensive repairs have been made to the heating equipment for the chapels. The storehouse has had installed an individual heating equipment. The new barn and stables now have electric lights, the wiring being run in conduits. Considerable repairs and new electrical equipment have been had to repair damage from lightning during severe thunder storms. Electric motors have been placed in the creamery and machine shop. The stone crusher is now run by electric motor at the mill.

Thomas Indian School, Iroquois, has installed a new 150 H. P. boiler. In the engine room a faced concrete floor has been laid. One of the older engines has been overhauled and has a new fly wheel. The pumps have been repaired.

Eastern New York Reformatory, Napanoch, has needed few repairs to the steam plant equipment The work of installing the new plumbing in the cell blocks is in progress. This is being done by the inmates as directed by their instructor. The installation is considered to be a model for such institutions.

New York State Custodial Asylum for Feeble-Minded Women, Newark, has large contracts in progress for a new power house, new boilers and new equipment needed for their power, heating and lighting plant. Heating conduits have been laid for the new hospital and dormitory.

New York House of Refuge, Randall's Island, has added some new equipment to the shops, and made repairs to old electric lines, the coal conveyor, the heating conduits and the plumbing in the Administration building. The heating equipment of the assistant superintendent's house has been overhauled.

New York State Hospital for the Treatment of Incipient Pulmonary Tuberculosis, Ray Brook, has had minor equipment and repairs as needed for their heating, lighting and power plant. Some repairs were made to the sewage disposal plant. The main reservoir for the water supply should be cleaned and a separate discharge pipe installed. Recommendations are being made accordingly.

At Rome State Custodial Asylum, a walking tunnel for heating mains and electric lines has been constructed from the power plant to the new dormitory. Two new 150 H. P. boilers have been installed, replacing two old boilers of a lower rating. Considerable repairs and additions have been made to plant equipment. New plumbing has been installed to furnish much needed bathing and toilet room equipment.

Craig Colony for Epileptics, Sonyea, had the steam lines which extended across the creek and to the laundry badly damaged by the flood there. Extensive repairs were made to it. Also, a large amount of repairs have been made or are under way for the domestic hot water heater and heating equipment for the Villa Flora group. The repairs for pumps, hot water heaters and heating boilers and furnaces have been considerable, largely due to the length of time they have been in use.

Foundations have been built and work is in progress for the equipment of the new pump room at the power plant. Reinforced concrete poles for the lighting and telephone lines, to replace the old wooden poles which are decayed and are too weak to withstand the strains and stresses due to high winds, have been made at the institution; some poles have been erected in place.

Syracuse State Institution for Feeble Minded Children has installed a motor with automatic regulator as auxiliary power for the blower in the power house, and the contract has been completed for the two new stokers. Steam heating equipment has been extended to the garden cottage; electric wiring in conduits and plumbing have been put in. A 300 ton coal storage shed has been completed with track extending from it to the power house, on which runs a 4-wheel truck, dumping coal carrier, made at the institution, used to carry the boiler room coal. There have been many repairs and extensions of water and steam lines and general

plant equipment. The old heating equipment in the girls' building has been overhauled; changes made in the system have given the service needed with an economy in steam used. Steam and electricity are supplied to the new canning factory as needed by that installation.

At Letchworth Village, Thiells, a large amount of contract work is in progress. The high pressure steam line for the service building is being installed in the walking conduit. Hot water heating equipment has been installed in the administration building, the hospital, Cherry and Spring cottages. Too, there has been additional plumbing and lighting equipment for them. A steam boiler has been installed in the creamery to furnish steam and heat the building.

At the reservoir the spillway is being repaired and a large retaining wall is being built to protect the embankment.

New York State Hospital for the Care of Crippled and Deformed Children, West Haverstraw, has a new hospital building nearly completed. Electric lines and conduit have been extended as needed. In the solaria a separate hot water heater needed for the supply for bathing purposes has been installed. The equipment for heating the solaria with hot water instead of with stoves as now, for which there is an appropriation, has been estimated for.

In the matter of heating, the quality of coal furnished has been a subject for the greatest consideration during the past twelve months.

Another factor in considering the comparison of expenditures for heating is the amount of coal on hand in the beginning of the year, the amount of coal purchased during the year, and the amount of coal on hand at the close of the year; as well as the amount of coal consumed and the condition of the weather during the greater part of the time when the coal consumption is the greatest.

DIETARY

A diet list has been given in former reports showing the regular meals served during the week. It may be interesting to know what is being served at the various institutions on Sunday. The following menus are given with that in view:

Iroquois — Addition to Dairy Barn

ALBION.

Breakfast: Fruit, rolls, butter, coffee, cream, sugar, oatmeal cookies.
Dinner: Roast beef, brown gravy, baked potatoes, pickled peaches, peach custard.
Supper: Parker House rolls, butter, cake, sauce, coffee, cream, sugar.

BATAVIA.

Breakfast: Oatmeal, hamburg steak, bread, butter, coffee.
Dinner: Bean soup, potatoes, bread, butter, boiled rice, milk.
Supper: Hash, pickles, bread, butter, cookies, tea.

BATH.

Breakfast: Corned beef hash, bread, butter and coffee.
Dinner: Chicken pot pie, potatoes, mince pie, bread, butter, coffee.
Supper: Rice pudding, sugar cookies, bread, butter, tea.

BEDFORD HILLS.

Breakfast: Poached eggs, toast, Parker House rolls, butter, coffee.
Dinner: Roast beef, potatoes, turnips, bread, cottage pudding.
Supper: Baked beans, bread, butter, peaches, cake, tea.

ELMIRA.

Breakfast: Hominy, bread, coffee.
Dinner: Beef soup, ham, bread, coffee, pudding.
Supper: Stewed raisins, biscuits, bread, butter, syrup, tea.

HUDSON.

Breakfast: Rolls, syrup, milk.
Dinner: Roast lamb, roast potatoes, beet greens, bread, watermelon.
Supper: Potato salad, bread, butter, milk, tapioca pudding with cream.

INDUSTRY.

Breakfast: Oatmeal with milk, tea with milk, white and graham bread.
Dinner: Mashed potatoes, stewed beef, gravy, celery, beans, bread, pumpkin pie.
Supper: Bean soup with pork, cocoa, bread, cake.

IROQUOIS.

Breakfast: Oatmeal with sweetened milk, butter, bread and coffee.
Dinner: Pork and beans, lettuce, bread, milk, ice cream.
Supper: Bread, butter, milk, tea, boiled eggs, apple sauce, cookies.

NAPANOCH.

Breakfast: Corn beef hash, bread, coffee.
Dinner: Bean soup, bread, coffee.
Supper: Baked brown hash, coffee, bread.

NEWARK.

Breakfast: Oatmeal with milk, sugar, bread and butter, toast, coffee.
Dinner: Fresh roast pork, brown gravy, baked potatoes, chili sauce, white and brown bread, baked apples, tea, sugar, milk.
Supper: Graham and white bread, butter, cocoa with milk and sugar, molasses cake.

OXFORD.

Breakfast: Oranges, eggs, bread, butter, coffee, tea, milk.
Dinner: Roast veal, gravy and dressing, sweet corn, bread, butter, tea, milk, apple pie.
Supper: Chipped beef, bread, butter, tea, milk, sauce, cake.

RANDALL'S ISLAND.

Breakfast: Oatmeal containing milk and sugar, coffee containing milk and sugar, bread and butter.
Dinner: Roast beef, gravy, apple sauce, bread.
Supper: Ginger cookies, bread and milk.

RAY BROOK.

Breakfast: Cracked wheat, fried veal, coffee cake, coffee, cocoa, milk.
Dinner: Chicken broth with rice, roast chicken with gravy, mashed potatoes, celery, creamed onions, vanilla ice cream, layer cake, coffee, milk.
Supper: Cold meat, hashed brown potatoes, cheese, pound cake, cherries, milk, tea.

ROME.

Breakfast: Rolled oats, fried potatoes, bread and butter, crackers, toast and eggs, custard, coffee, milk, sugar.
Dinner: Stewed beef, boiled potatoes, sliced beets, bread and butter, bread pudding, rice soup, crackers, custard and eggs, coffee, milk and sugar.
Supper: Baked beans, bread and butter, ginger cake, apple sauce, toast and eggs, custard, tea, milk, sugar.

SONYEA.

Breakfast: Coffee, bread, butter, wheat flakes, milk.
Dinner: Bean soup, crackers, roast mutton, gravy, potatoes, bread, vegetables, Indian meal pudding.
Supper: Tea, bread, butter, ginger cake, hominy and syrup, stewed peaches.

SYRACUSE.

Breakfast: Oatmeal and syrup, bread and butter, bread and syrup, coffee with milk and sugar.
Dinner: Peas and pork, potatoes, creamed cabbage, bread and butter, crackers and cheese.
Supper: Rice with cinnamon and sugar, hash for older girls, bread and butter, bread and syrup, tea with milk and sugar.

THIELLS.

Breakfast: Cereal, baked beans, graham muffins, bread and butter, coffee, milk.
Dinner: Chicken, dressing, potatoes, vegetables, bread and butter, ice cream and cake, tea.
Supper: Vegetable salad, cheese, bread and butter, cream cake, sauce, milk and tea.

WEST HAVERSTRAW.

Breakfast: Cornmeal, sugar, milk, bread and butter, coffee.
Dinner: Roast beef, potatoes, gravy, bread, milk.
Supper: Oranges, bread and butter, milk, cheese.

Machinery

Included in the machinery which has been purchased at the institutions in the Fiscal Supervisor's group was a traction engine which was bought for the Rome State Custodial Asylum. A milking equipment has been provided at Rome.

At Craig Colony considerable laundry machinery has been purchased during the past fiscal year but was not installed at the close of the year. An ice plant with all modern improvements has been completed.

At the Thomas Indian School, Iroquois, a much-needed set of scales has been placed for weighing coal, feed, etc.

At Elmira Reformatory a new auto truck was purchased and a quantity of new machinery installed in the shoe shop while a sock machine was provided for the tailor shop. A milking machine was purchased and is in operation.

During the past fiscal year, there has been some farm machinery purchased for the Eastern New York Reformatory at Napanoch. Shop machinery has been placed at the New York House of Refuge, Randall's Island, and farm machinery has been installed at Bedford Hills.

The general repair and up-keep of the machinery throughout all the institutions has been effectively maintained.

Condemned Articles

The following tabulations show the per capita cost of condemned articles in eighteen institutions under the jurisdiction of the Department for the fiscal year, July 1, 1916 to June 30, 1917.

A comparison of monthly per capita costs is shown in Table I. The two right hand columns show the total per capita cost and the average per capita cost of each institution for the fiscal year, while the bottom lines give the total and the average per capita cost of the above institutions for each month.

The classified cost of condemned articles of each institution for the entire year is shown in Table II in which the three right hand columns show the total cost, the average population, and the total per capita cost.

Table III has been arranged to show a comparison of the total per capita of the several institutions grouped according to character and type.

The total classified cost of condemned articles is shown in Table IV, as well as the per capita cost for the average yearly population.

The average per captia cost of condemned articles for the first six months' period was $0.962.

Table I shows that there were ten institutions below the average, the three lowest being Batavia, Oxford and West Haverstraw. The three highest were Elmira, Industry and Rome.

The average per capita cost for the last six months' period was $1.040, an increase of $0.078.

Table II shows that there were ten institutions below the average, the three lowest being Batavia, Oxford and West Haverstraw. The three highest were Elmira, Industry and Napanoch.

The average monthly per capita cost for the year was $1.001. Seven months were under the average, the lowest being May and August, the highest June and July.

TABLE I

PER CAPITA COST OF CONDEMNED ARTICLES FOR THE PERIOD JULY 1, 1916 — DECEMBER 31, 1916

	July	August	September	October	November	December	Total, six months	Average, one month
Albion	$0.581	$0.333	$0.469	$0.295	$0.208	$0.538	$2.424	$0.606
Batavia	*	*	*	.186	.10	.161	.447	.149
Bath	1.035	.579	1.471	1.199	1.742	.447	6.473	1.079
Bedford Hills	.673	.552	.487	.645	1.002	.651	4.010	1.001
Elmira	2.355	2.160	2.36	2.03	2.77	3.027	14.702	2.450
Hudson	1.093	.822	1.256	1.233	1.278	.995	6.677	1.113
Industry	1.108	3.496	1.560	2.528	1.537	1.300	11.529	1.921
Iroquois	1.401	.606	1.182	1.393	.931	.181	5.694	.949
Napanoch	1.630	1.118	2.049	1.282	1.263	1.019	8.361	1.394
Newark	.579	.155	1.367	.946	.843	.711	4.601	.733
Oxford	.108	.106	.100	.137	.099	.067	.617	.103
Randall's Island	.619	.654	.503	.630	†	.454	2.860	.572
Ray Brook	.442	.69	.716	.601	.857	.45	3.756	.626
Rome	4.248	1.119	.991	1.095	1.043	1.134	9.630	1.605
Sonyea	.934	1.050	1.960	1.347	1.185	1.301	7.777	1.296
Syracuse	.755	.831	.855	.867	.932	.637	4.877	.813
Thiells	.630	.610	.882	.989	.682	.590	4.383	.730
West Haverstraw	†	.157	.151	.155	.266	.187	.916	.183
Yorktown Heights	.....	.....	.....	.....	.....	.....	.....	.....
Total	$18.191	$15.038	$18.359	$17.558	$16.738	$13.850	$99.734	$17.323
Average per month	1.137	.884	1.079	.975	.984	.769	.....	.....

† No condemned articles.
* No population.

Average per capita cost for the period, $0.962.

TABLE I

PER CAPITA COST OF CONDEMNED ARTICLES FOR THE PERIOD JANUARY 1, 1917—JUNE 30, 1917.

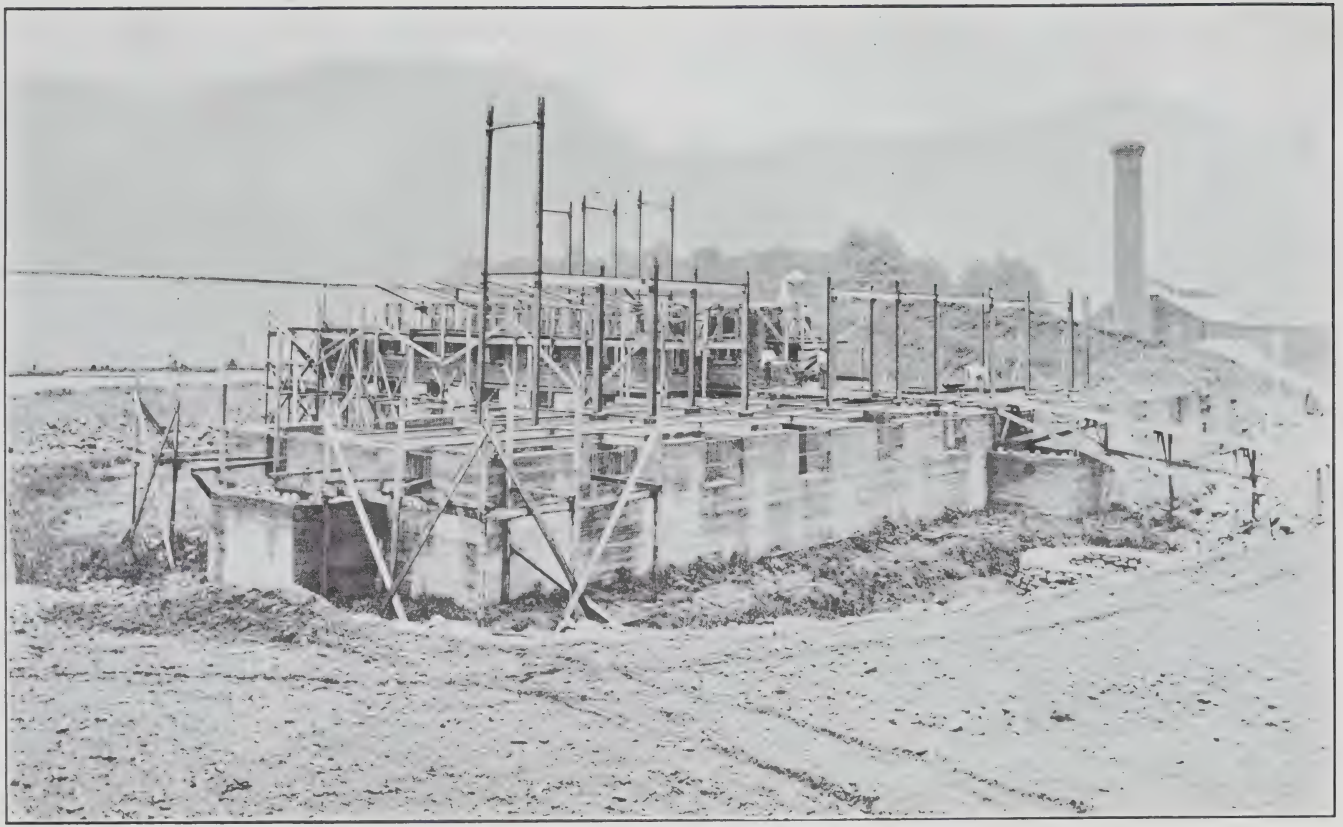
	January	February	March	April	May	June	Total, six months	Average, one month
Albion	$0.386	$0.438	$0.512	$0.356	$0.527	$0.504	$2.723	$0.454
Batavia	.248	.155	.20	.224	.125	.89	1.842	.307
Bath	1.525	2.114	.434	1.730	1.439	1.801	9.043	1.507
Bedford Hills	.697	.598	.788	.751	.531	1.010	4.375	.729
Elmira	4.84	2.96	2.88	2.59	2.39	5.23	20.890	3.481
Hudson	1.117	1.077	.907	1.238	.87	.961	6.170	1.028
Industry	1.156	1.092	1.964	1.518	1.703	2.232	9.665	1.611
Iroquois	1.326	.655	1.053	1.714	1.197	2.061	8.006	1.334
Napanoch	1.610	1.347	1.766	1.539	2.716	3.181	12.159	2.026
Newark	.645	.568	.498	1.025	.634	.756	4.126	.688
Oxford	.092	.097	.162	.086	.080	.136	.653	.109
Randall's Island	.582	.545	.928	.758	.055	.077	2.945	.491
Ray Brook	.914	.231	.898	.589	.073	.568	3.273	.545
Rome	1.088	1.563	1.27	1.554	1.402	1.520	8.397	1.366
Sonyea	1.168	1.211	1.109	1.418	1.213	1.025	7.144	1.190
Syracuse	.894	.571	.583	.590	.273	.198	3.109	.518
Thiells	.594	.759	1.210	1.727	.947	1.197	6.434	1.072
West Haverstraw	.214	.569	.134	*	.149	.308	1.374	.275
Yorktown Heights	.....	.....	.....	.....	.....	.....	.....	.....
Total	$19.096	$16.550	$17.296	$19.407	$16.324	$23.655	$112.328	$18.731
Average per month	1.060	.914	.961	1.078	.907	1.314	.....	.....

Average per capita for the period, $1.040.
* No condemned articles.

TABLE No. II

CLASSIFIED COST OF CONDEMNED ARTICLES FOR EACH INSTITUTION FOR THE PERIOD JULY 1, 1916 TO JUNE 30, 1917, SHOWING TOTAL AND PER CAPITA COST UNDER EACH CLASSIFICATION

	MAINTENANCE		EQUIPMENT		SUPPLIES		FUEL AND LIGHT		Total for the year	Average population	Per capita cost for year
	Cost	Per capita	Cost	Per capita	Cost	Per capita	Cost	Per capita			
Albion	$36 87	.179	$900 31	4.156	$164 56	.809	.....	.....	$1,101 74	201.276	$5.144
Batavia	62 76	.436	239 61	1.738	2 75	.015	$16 30	.100	321 42	117.854	2.289
Bath	610 78	.560	9,914 33	9.377	6,341 45	5.579	.....	.....	16,866 56	1,091.947	15.516
Bedford Hills	861 36	2.140	1,806 21	4.478	401 98	.993	313 49	.774	3,383 04	402.624	8.385
Elmira	.....	.....	27,465 68	34.55	492 72	.588	341 90	.444	28,300 30	802.704	35.592
Hudson	63 50	.19	4,008 20	12.108	184 22	.549	.....	.....	4,255 92	331.767	12.847
Industry	44 75	.062	15,292 25	20.096	357 79	.465	438 25	.571	16,133 04	761.153	21.194
Iroquois	305 95	1.524	2,111 14	11.901	21 56	.130	29 25	.145	2,467 90	176.263	13.700
Napanoch	3,039 10	11.460	1,661 62	5.779	615 92	.222	303 45	1.056	5,620 09	282.202	20.520
Newark	71 46	.083	6,759 37	7.897	563 70	.655	76.72	.092	7,471 25	855.515	8.727
Oxford	254 26	1.270	.....	.....	.....	.....	.....	.....	254 26	199.679	1.270
Randall's Island	585 31	.584	3,297 42	4.327	679 44	.894	.....	.....	4,562 17	669.72	5.805
Ray Brook	3,050 39	6.944	.....	.....	28 12	.085	.....	.....	3,078 51	313.452	7.029
Rome	.....	.....	28,560 17	15.167	5 90	.003	.....	.....	28,566 07	1,571.876	15.170
Sonyea	30 47	.020	20,883 66	14.287	545 50	.350	387 62	.265	21,847 25	1,464.254	14.921
Syracuse	1,155 06	1.935	3,328 34	5.581	284 82	.470	.....	.....	4,768 22	597.654	7.986
Thiells	717 03	2.124	2,491 12	7.349	298.63	.892	151 78	452.	3,658 56	337.084	10.817
West Haverstraw	122 19	1.086	78 23	.697	57 08	.507	.....	.....	250 50	113.027	2.290
	$11,011 24	.....	$128,797 66	.....	$11,046 14	.....	$2,058 76	.....	$152,913 80	10,290.051	.....



NAPANOCH — NEW HOSPITAL BUILDING UNDER WAY

TABLE III

CHARACTER OF INSTITUTION	TYPE OF INSTITUTION			
	Congregate		Cottage	
	Total per capita cost of condemned articles		Total per capita cost of condemned articles	
Reformatory:				
Men	Elmira	$35.592		
Men	Napanoch	20.520		
Women			Albion	5.144
Women			Bedford Hills	2.289
Boys	Randall's Island	5.805	Industry	21.194
Girls			Hudson	12.847
Custodial:				
Both sexes	Rome	15.170	Sonyea	14.921
Males			Thiells	10.817
Women			Newark	8.727
Children	Syracuse	7.986		
Hospital:				
Both sexes	Ray Brook	7.029		
Children	West Haverstraw	2.290		
Schools:				
Children	Batavia	2.289	Iroquois	13.700
Homes:				
Both sexes	Oxford	1.270		
Men	Bath	15.516		

TABLE IV

Classified Total and Per Capita Cost of Condemned Articles for all Institutions

CLASSIFICATION	Total cost	Per capita
Maintenance	$11,011 24	1.070
Equipment	128,797 66	12.517
Supplies	11,046 14	1.073
Fuel and light	2,058 76	.200
Total cost of condemned articles		$152,913.800
Average population for period		10,290.051
Per capita cost for average population		14.86

AUDITING INSTITUTION ACCOUNTS

The auditor of accounts made twenty-seven visits during the fiscal year, verifying bank accounts, petty cash, miscellaneous receipts, inmates' deposits, accounts against towns, cities, counties and reimbursing patients, manufacturing and storekeepers' accounts. The vouchers for State funds expended are at Albany.

The improvement in the general condition of these accounts has been gradual, but steady; so that attention is directed mainly to keeping up the standard that has been attained, and to improving it where possible. At the same time, conditions are dependent to so great an extent on the success of the institutions in obtaining and keeping help, that more or less of that kind of work is frequently required. In addition to this, fitting the existing system of accounting for purchases to the requirements of a segregated appropriation law necessitates going over the same ground a number of times.

Again, much time is spent in complying with the provision of Chapter 342, Laws of 1913, requiring notice to be given to the comptroller of every liability incurred. There has already existed for twenty years a very complete system of approval of purchases before they are made, not after, by means of quarterly detailed estimates revised and approved by the fiscal supervisor. The order system above referred to has been in operation four years. The end it seeks to attain having been accomplished by the estimate system, before the order system has begun to operate, it would seem that its application to the institutions is unnecessary.

Another cause of delay and unnecessary work is the requirement of the audit of the board of managers on all vouchers, as well as the affidavit of the payee to those over $25. Argument as to the value of these requirements is rendered superfluous by the fact that another group of institutions, expending nearly three times as much, does not have these factors of delay to contend with, the institutional audit being performed by the superintendent and steward, and the payee's affidavit being dispensed with.

The lack of storage facilities, which has a direct bearing on the correctness of the store-keeper's accounting, has not been remedied to any great extent, except at Bedford Hills, where the old hospital building has been remodeled into a storehouse, the cold storage remaining where it was. At Sonyea the storehouse is being altered to take in the cold storage. At Thiells a storehouse, bakery, and cold storage plant is under construction. At Batavia, Newark and Ray Brook the conditions are unchanged.

The accounts due from sales of manufactured products and

moneys required by law to be collected from various sources and paid into the State treasury, have received close attention. The following is a summary of these funds for 1916–17:

Accounts receivable July 1, 1916		$51,271 67
Charges for 1916–17:		
Care and maintenance	$93,238 66	
Industries	20,428 02	
Clothing	22,559 08	
Transportation	3,084 33	
Medical examinations	1,653 00	
Miscellaneous	229 62	
		141,192 71
		$192,464 38
Remittance to State Treasurer	$142,883 14	
Condemned as uncollectible	954 22	
Returns, allowances and overcharges	62 05	
		143,899 41
Accounts receivable July 1, 1917		$48,564 97

There was also $1,018.03 received from industries and treated as cash sales, which is not included in the above. The amount of industries in the statement for the fiscal period 1915–16, nine months, was $22,281.05; for the preceding three months, $5,626.49. The decrease of $7,479.52 is accounted for by a falling off of the clothing industry at Elmira of $8,538.33, caused by an amendment to the Prison Law by chapter 533, Laws of 1916, permitting Bath and Oxford to purchase uniforms in the open market.

There are very few arrears except at Ray Brook, which contributes 60 per cent. of the receipts and 85 per cent. of the accounts receivable. As stated in previous reports, the law relative to admissions is so worded as to afford opportunities for the evasion of responsibility in the matter of payment. The fiscal supervisor is not charged with the duty of collecting these or any other accounts, but it frequently happens that the process

of verifying them by means of correspondence results in payment of claims that might otherwise remain unsettled. During the fiscal year there was so collected nearly $5,000 which had been in arrears since 1914. Other claims, either disputed or ignored, amounting to $965.59, were referred to the Attorney-General for prosecution.

The item of uncollectible accounts, $954.22, consists of accounts against partially reimbursing patients at Sonyea where the relatives had ceased to be able to meet their promises. The accounts were condemned by resolution of the board of managers. This is not an actual loss, as the agreements were contingent on ability to pay, and it merely represents certain promises that had not materialized and could not be enforced.

The coal accounts have been especially attended to, both with a view to verifying the delivery of each car and to accounting for the consumption. All the institutions furnish a monthly report of the chief engineer, showing coal burned in each shift. Some institutions weigh the coal as it is used; some are not provided with any facilities, and the report is computed as nearly as possible. The tables showing coal unaccounted for on the face of the reports at certain institutions, given in last year's report, are herewith extended to include the latest examinations, made since the close of the fiscal year 1916–17 and prior to the compilation of this report:

IROQUOIS	Reported, received and paid for	Reported burned	Unaccounted for	Estimated on hand, gross tons
February 1, 1914	.....	.....	.....	450
February 1, 1914–December 21, 1915	2,187	2,129	398	110
January 1, 1916–September 30, 1916	1,203	884	337	92
October 1, 1916–September 30, 1917	1,308	1,160	85	155
	4,698	4,173	820	155
BATH				
October 30, 1915	.....	.....	.....	675
October 30, 1915–June 19, 1916	12,087	10,899	798	1,065
June 20, 1916–January 17, 1917	8,408	7,761	668	1,044
January 18, 1917–August 31, 1917	6,571	6,052	125	1,438
	27,066	24,712	1,591	1,438
RAY BROOK				
April 1, 1914	.....	.....	.....	42
April 14, 1914–May 28, 1916	5,990	5,255	577	200
May 29, 1916–July 31, 1917	3,076	2,853	67	356
	9,066	8,108	644	356

The contrast between the items of 85, 125 and 67 tons and the amounts respectively preceding them, will be noted. The two latter are practically negligible, as they are only about 2 % of the amount turned over, and moreover from the tonage on hand and the way in which it was placed, it would not be possible to estimate the quantity within a margin sufficient to account for the respective differences.

Fires.

Three fires have occurred at the New York House of Refuge, Randall's Island during the past fiscal year.

On July 6, 1916, the dome of the hospital wing in the main building was damaged to the extent of $20,000 by fire and water.

On January 8, 1917, about $3,000 damage was done to the North Cottage.

On March 29, 1917, a portion of the green house was damaged by fire to the extent of about $200.

At the New York State Hospital for the Treatment of Incipient Pulmonary Tuberculosis at Ray Brook the barn which originally cost nearly $2,500 was partially destroyed by fire. About midnight April 30, 1917, a fire started in a remote corner of the barn and it was found that the hose had been cut.

The barn was not completely destroyed and has since been restored.

On March 30th a small fire occurred at the Rome State Custodial Asylum at Rome in the laundry. Before it was put out the fire reached the cupola and did some slight damage to the roof.

The Segregation of Appropriations.

The multiplicity of detail which is occasioned by the segregation of maintenance appropriations throughout the State cannot be illustrated better than by showing the following tables covering the 19 institutions in this group and the moneys provided for their maintenance alone.

These tables taken into consideration with a comparative statement of a former year when the moneys were appropriated for similar purposes in bulk, will be interesting. In considering these appropriations, a comparison may be made of the

expenditures for the two years in question. Such comparison may not be altogether fair owing to the abnormal and unprecedented conditions confronting the State and nation during the past year which caused a noticeable increase in the expenditures over that of the former year, but it shows clearly the increase of detail and it will be noted that there was operative in the former year a *segregated arrangement of expenditures,* although the appropriations were made in the aggregate, or lump sum.

The chief advantage in the lump sum appropriation for maintenance was apparent when an institution needed more money for some one division than was planned in the making of the appropriation; then it was not necessary, as now, to implore the ensuing Legislature to meet deficiencies because of the close segregation of these funds, whereas now when appropriations are inadequate or insufficiently elastic to meet expenditures which cannot be anticipated anywhere from 12 to 15 months before their actual occurrence, deficiency appropriations must be made.

A list of deficiency appropriations recorded in the following tables for those divisions of the maintenance fund where shortages have occurred bears silent testimony to the mass of detail which has to be met in order to regulate these funds by titles and by institutions, and to the need of a more elastic arrangement if these segregated appropriations are to be extended. To record them in tables or statements a rearrangement of the titles as they occur in the statute has been made necessary as they were not regularly placed, or designated in the statute with uniformity.

One institution carries an appropriation for kitchen and meat stores, another for bakery and meat stores while still others have groupings of kitchen and dining-room, and bakery. Not only must this detail be harmonized between the institutions in order that uniform records may be kept of all the institutions in this group, so far as the expenditures are concerned, but the law must be followed in its lines to conform with records kept in the various departments having to do with institutional funds. With such a segregation of appropriations there should at least be an exactitude and uniformity in their arrangement as to eliminate any further detail than is already involved in the variety of accounts regularly designated.

While $3,009,402, was appropriated for personal service and maintenance and operation, for 1916–17, $2,944,238.67 was expended, leaving an unexpended balance of $65,163.33.

In addition to this regular appropriation, $158,467.03 was appropriated for this group of institutions, to meet deficiencies in some of the segregations of this maintenance appropriation. The total balance at the end of the year ending June 30, 1917, remaining in the Institutions' Treasurer's hands amounted to $88,762.81 all of which was returned to the State Treasury. In addition to this there was $134,867.55 in the State Treasury against which no warrant was drawn.

APPROPRIATED FOR PERSONAL SERVICE, CHAPTER 646, LAWS OF 1916

	ADMINISTRATION, GENERAL		Accounting and stores regular	WARD OR COTTAGE SERVICE		HOSPITAL		Industries, regular	Industrial, regular
	Regular	Temporary		Regular	Temporary	Regular	Temporary		
Albion	$6,746 00	$500 00	$2,280 00	$9,740 00	$270 00	$2,300 00	.....	.....	.....
Batavia	4,830 00	280 00	1,200 00	7,080 00	120 00	400 00	$600 00	.....	.....
Bath (inmate)	4,410 00	.....	1,152 00	4,032 00	.....	1,002 00	.....	$2,028 00	.....
Bath (citizen)	16,694 00	.....	7,920 00	.....	.....	33,820 00	.....	2,160 00	.....
Bedford Hills	13,280 00	.....	2,700 00	22,500 00	.....	4,620 00	.....	.....	.....
Elmira	19,806 00	.....	13,680 00	76,700 00	.....	3,440 00	.....	720 00	.....
Hudson	10,340 00	.....	3,840 00	21,510 00	270 00	5,310 00	.....	.....	.....
Industry	17,872 00	.....	6,240 00	50,920 00	.....	5,960 00	.....	.....	.....
Iroquois	4,620 00	.....	1,980 00	3,360 00	.....	880 00	.....	480 00	.....
Napanoch	11,370 00	.....	6,180 00	37,050 00	.....	1,500 00	.....	.....	.....
Newark	7,120 00	.....	3,420 00	24,100 00	.....	5,700 00	.....	.....	.....
Oxford	4,516 00	.....	2,280 00	2,040 00	.....	6,300 00	.....	.....	.....
Randall's Island	22,652 00	.....	4,660 00	20,915 00	.....	4,080 00	.....	.....	.....
Ray Brook	4,520 00	.....	3,660 00	12,180 00	.....	6,640 00	.....	300 00	.....
Rome	9,360 00	.....	1,800 00	69,120 00	.....	7,920 00	.....	.....	.....
Sonyea	14,280 00	.....	5,460 00	45,912 00	.....	26,180 00	.....	4,260 00	.....
Syracuse	6,700 00	.....	3,720 00	15,930 00	.....	3,780 00	.....	.....	$2,940 00
Thiells	7,680 00	.....	2,880 00	21,612 00	.....	3,352 00	.....	.....	840 00
West Haverstraw	3,520 00	.....	1,800 00	8,160 00	.....	2,300 00	.....	.....	480 00
Yorktown Heights	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	$185,906 00	$780 00	$75,700 00	$448,829 00	$660 00	$124,482 00	$600 00	$7,920 00	$4,260 00
Inmate	4,410 00	.....	1,152 00	4,032 00	.....	1,002 00	.....	2,028 00	.....

NAPANOCH — CULTIVATING POTATOES

APPROPRIATED FOR PERSONAL SERVICE, CHAPTER 646, LAWS OF 1916 — (*Continued*)

	Kitchen and dining room, regular	Kitchen and meat stores, regular	Meat stores, regular	Bakery and meat stores, regular	Laundry, regular	Bakery, regular	Mechanical Engineering		Mechanical repairs, regular
							Regular	Temporary	
Albion	$420 00	.....	.....	.....	$360 00	.....	$2,520 00	.....	$300 00
Batavia	1,152 00	.....	.....	.....	300 00	$480 00	3,180 00	.....	600 00
Bath (inmate)	6,744 00	.....	.....	.....	720 00	750 00	996 00	.....	.....
Bath (citizen)	8,160 00	.....	$480 00	.....	720 00	720 00	8,300 00	$1,410 00	1,800 00
Bedford Hills	1,620 00	.....	840 00	.....	.....	.....	4,560 00	.....	2,040 00
Elmira	900 00	.....	.....	.....	.....	.....	5,720 00	.....	.....
Hudson	.....	.....	420 00	.....	.....	.....	6,780 00	.....	2,700 00
Industry	.....	$1,440 00	.....	.....	.....	.....	4,200 00	.....	600 00
Iroquois	900 00	.....	.....	.....	636 00	240 00	2,700 00	.....	900 00
Napanoch	.....	.....	.....	.....	.....	.....	1,200 00	.....	.....
Newark	3,600 00	.....	420 00	.....	2,220 00	600 00	6,240 00	.....	600 00
Oxford	3,240 00	.....	.....	.....	1,320 00	.....	3,280 00	.....	600 00
Randall's Island	1,725 00	.....	.....	.....	.....	.....	3,995 00	.....	1,200 00
Ray Brook	11,400 00	.....	.....	.....	2,100 00	960 00	4,800 00	.....	1,500 00
Rome	9,060 00	.....	720 00	.....	2,700 00	900 00	9,000 00	.....	4,320 00
Sonyea	4,416 00	.....	540 00	.....	4,320 00	1,140 00	8,700 00	.....	7,080 00
Syracuse	4,860 00	.....	.....	$1,140 00	1,620 00	.....	4,180 00	.....	1,560 00
Thiells	2,460 00	.....	.....	.....	810 00	.....	3,120 00	.....	3,840 00
West Haverstraw	1,764 00	.....	.....	.....	1,260 00	.....	1,440 00	.....	.....
Yorktown Heights	600 00	.....	.....	.....	.....	.....	.....	.....	.....
Total	$56,277 00	$1,440 00	$3,420 00	$1,140 00	$18,366 00	$5,040 00	$83,915 00	$1,410 00	$29,940 00
Inmate	6,744 00	.....	.....	.....	720 00	750 00	996 00	.....	.....

APPROPRIATED FOR PERSONAL SERVICE, CHAPTER 646, LAWS OF 1916 — (*Concluded*)

	FIELD SERVICE, FARM		FIELD SERVICE, GARDEN AND GROUNDS		Educational scholastic, regular	Educational, regular	Educational, industrial, regular	Total
	Regular	Temporary	Regular	Temporary				
Albion	$1,680 00	.....	$480 00	.....	$2,250 00	.....	$1,440 00	$31,586 00
Batavia	600 00	$280 00	1,020 00	.....	9,775 00	.....	3,100 00	34,997 00
Bath (inmate)	120 00	.....	1,500 00	.....	.....	.....	.....	23,454 00
Bath (citizen)	3,780 00	.....	8,040 00	$560 00	.....	.....	.....	94,564 00
Bedford Hills	3,420 00	.....	.....	.....	4,320 00	.....	1,320 00	61,220 00
Elmira	7,008 00	.....	.....	.....	3,600 00	.....	20,700 00	152,274 00
Hudson	3,180 00	.....	420 00	1,120 00	7,040 00	.....	4,260 00	67,190 00
Industry	2,640 00	.....	.....	.....	19,680 00	.....	12,960 00	122,512 00
Iroquois	2,820 00	.....	420 00	.....	5,050 00	.....	900 00	25,886 00
Napanoch	900 00	.....	.....	.....	1,200 00	.....	6,700 00	66,100 00
Newark	3,540 00	.....	.....	.....	1,200 00	.....	1,860 00	60,620 00
Oxford	3,060 00	.....	.....	.....	.....	.....	.....	26,636 00
Randall's Island	600 00	.....	720 00	.....	17,740 00	.....	15,870 00	94,157 00
Ray Brook	.....	.....	2,160 00	.....	.....	.....	.....	50,220 00
Rome	12,480 00	.....	720 00	.....	3,480 00	.....	3,000 00	134,580 00
Sonyea	10,020 00	.....	1,620 00	.....	2,340 00	.....	1,440 00	137,708 00
Syracuse	2,820 00	.....	1,380 00	.....	.....	$7,030 00	.....	57,660 00
Thiells	4,260 00	.....	.....	.....	3,840 00	.....	.....	54,694 00
West Haverstraw	1,380 00	.....	840 00	.....	600 00	.....	600 00	24,144 00
Yorktown Heights	1,200 00	.....	.....	.....	.....	.....	.....	1,800 00
Total	$65,388 00	$280 00	$17,820 00	$1,680 00	$82,115 00	$7,030 00	$74,150 00	$1,298,548 00
Inmate	120 00	.....	1,500 00	.....	.....	.....	.....	23,454 00

PERSONAL SERVICE, DEFICIENCY APPROPRIATION

	Administration, general, chapter 181, Laws of 1917	Ward or cottage service, chapter 181, Laws of 1917	Hospital, chapter 181, Laws of 1917	Mechanical engineering, chapter 45, Laws of 1917	Field service, garden and grounds, chapter 45, Laws of 1917	Educational, scholastic, chapter 181, Laws of 1917	Educational, industrial, chapter 181, Laws of 1917
Albion							
Batavia							
Bath				*$135 00	*$240 00		
Bedford Hills							
Elmira							
Hudson	$50 00						$60 00
Industry							
Iroquois		$105 00				$180 00	
Napanoch							
Newark							
Oxford							
Randall's Island							
Ray Brook							
Rome							
Sonyea							
Syracuse							
Thiells							
West Haverstraw			$600 00				
Yorktown Heights							
Total	$50 00	$105 00	$600 00	$135 00	$240 00	$180 00	$60 00
Total deficiency appropriation for personal service							$1,370 00

* Temporary citizens.

MAINTENANCE AND OPERATION, CHAPTER 646, LAWS OF 1916

	Food	Fuel, light, power and water	Printing and Advertising	Equipment	Purchase of automobile	Supplies	Materials	Traveling expenses
Albion	$12,500 00	$8,400 00	$75 00	$6,500 00	.....	$3,500 00	$1,400 00	$2,550 00
Batavia	11,000 00	5,700 00	100 00	3,200 00	.....	2,700 00	1,400 00	600 00
Bath	92,000 00	39,000 00	.....	28,000 00	.....	15,000 00	3,500 00	1,000 00
Bedford Hills	31,000 00	20,000 00	100 00	5,000 00	$500 00	15,000 00	7,500 00	4,000 00
Elmira	52,000 00	23,100 00	225 00	30,875 00	.....	10,160 00	32,800 00	13,380 00
Hudson	28,500 00	13,800 00	100 00	8,100 00	.....	6,750 00	4,700 00	8,500 00
Industry	25,500 00	19,500 00	50 00	17,000 00	.....	15,000 00	8,500 00	5,000 00
Iroquois	6,500 00	4,200 00	100 00	4,300 00	.....	5,000 00	1,500 00	500 00
Napanoch	15,170 00	7,200 00	.....	3,300 00	.....	5,750 00	5,750 00	7,850 00
Newark	48,975 00	17,000 00	50 00	8,700 00	.....	6,030 00	4,500 00	400 00
Oxford	9,500 00	5,700 00	100 00	3,000 00	.....	5,400 00	500 00	1,000 00
Randall's Island	59,000 00	12,000 00	50 00	18,725 00	.....	11,000 00	18,000 00	3,500 00
Ray Brook	59,000 00	14,000 00	300 00	8,250 00	.....	13,000 00	1,500 00	3,500 00
Rome	47,451 00	25,632 00	200 00	24,086 00	.....	37,288 00	15,494 00	695 00
Sonyea	80,000 00	36,000 00	50 00	35,000 00	.....	21,000 00	8,000 00	1,100 00
Syracuse	26,000 00	13,500 00	10 00	9,500 00	.....	10,100 00	4,200 00	350 00
Thiells	18,000 00	12,000 00	50 00	10,000 00	.....	16,500 00	7,500 00	1,700 00
West Haverstraw	12,500 00	3,500 00	50 00	1,400 00	.....	4,000 00	500 00	950 00
Yorktown Heights	.....	.....	.....	.....	.....	.....	.....	.....
Total	$634,596 00	$280,232 00	$1,610 00	$224,936 00	$500 00	$203,178 00	$127,244 00	$56,575 00

RANDALL'S ISLAND — CARPENTRY CLASS REPAIRING NORTH DOCK

MAINTENANCE AND OPERATION, CHAPTER 646, LAWS OF 1916 — (*Concluded*)

	Communication	Fixed charges and contributions	General plant service	Rents	Contingencies	Miscellaneous	Total
Albion	$600 00	$2,350 00	$1,000 00	$48 00	$100 00	.....	$39,023 00
Batavia	600 00	3,112 00	1,150 00	.....	.....	.....	29,562 00
Bath	2,000 00	22,000 00	1,500 00	.....	.....	.....	204,000 00
Bedford Hills	1,200 00	2,000 00	.....	.....	1,000 00	.....	87,300 00
Elmira	3,250 00	19,272 00	1,700 00	1,900 00	500 00	.....	189,162 00
Hudson	1,650 00	5,000 00	3,200 00	.....	.....	.....	80,300 00
Industry	1,700 00	6,528 00	2,700 00	450 00	.....	.....	101,928 00
Iroquois	750 00	720 00	1,600 00	500 00	.....	.....	25,670 00
Napanoch	975 00	2,404 00	535 00	390 00	.....	.....	49,324 00
Newark	1,000 00	4,050 00	2,600 00	.....	.....	.....	93,305 00
Oxford	600 00	2,300 00	200 00	100 00	.....	.....	28,400 00
Randall's Island	2,500 00	675 00	2,000 00	.....	.....	.....	127,450 00
Ray Brook	2,500 00	1,500 00	3,150 00	.....	.....	.....	106,700 00
Rome	1,890 00	5,000 00	2,200 00	2,110 00	.....	.....	162,046 00
Sonyea	4,000 00	8,620 00	2,850 00	.....	.....	.....	196,620 00
Syracuse	800 00	2,650 00	1,300 00	.....	.....	.....	68,410 00
Thielis	1,500 00	2,200 00	1,200 00	.....	.....	.....	70,650 00
West Haverstraw	600 00	1,000 00	1,850 00	.....	.....	.....	26,350 00
Yorktown Heights	.....	.....	.....	.....	.....	$1,200 00	1,200 00
Total	$28,115 00	$91,381 00	$30,735 00	$5,498 00	$1,600 00	$1,200 00	$1,687,400 00

MAINTENANCE AND OPERATION, DEFICIENCY APPROPRIATION

	FOOD			FUEL, LIGHT, POWER AND WATER	EQUIPMENT	SUPPLIES		MATERIALS		
	Chapter 45, Laws of 1917	Chapter 181, Laws of 1917	Chapter 809, Laws of 1917	Chapter 45, Laws of 1917	Chapter 45, Laws of 1917	Chapter 45, Laws of 1917	Chapter 809, Laws of 1917	Chapter 45, Laws of 1917	Chapter 181, Laws of 1917	Chapter 809, Laws of 1917
Albion	$2,500 00	.....	.....	.....	.....	.....	$1,550 00	.....	.....	.....
Batavia	1,500 00	.....	.....	$1,200 00	.....	.....	.....	.....	.....	.....
Bath	.....	.....	$1,000 00	.....	.....	.....	1,000 00	.....	.....	.....
Bedford Hills	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Elmira	.....	.....	.....	.....	.....	$2,000 00	.....	.....	.....	.....
Hudson	.....	.....	.....	.....	.....	500 00	.....	$500 00	.....	.....
Industry	5,000 00	.....	2,000 00	.....	$1,000 00	2,500 00	.....	.....	.....	.....
Iroquois	750 00	.....	1,200 00	600 00	500 00	.....	700 00	.....	.....	.....
Napanoch	2,000 00	.....	.....	.....	.....	500 00	.....	.....	.....	.....
Newark	.....	.....	.....	.....	500 00	1,000 00	.....	200 00	.....	.....
Oxford	.....	$1,500 00	900 00	.....	24 12	1,250 00	600 00	.....	.....	.....
Randall's Island	.....	.....	.....	.....	.....	4,000 00	.....	.....	.....	.....
Ray Brook	7,000 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rome	12,500 00	.....	9,000 00	.....	12,000 00	5,000 00	6,000 00	8,000 00	.....	.....
Sonyea	10,000 00	.....	3,500 00	4,000 00	5,000 00	4,500 00	3,300 00	1,000 00	.....	.....
Syracuse	5,000 00	.....	.....	2,000 00	.....	2,000 00	1,000 00	.....	.....	$500 00
Thiells	.....	.....	.....	.....	.....	.....	1,000 00	.....	.....	.....
West Haverstraw	.....	.....	.....	.....	1,000 00	.....	.....	.....	$150 00	.....
Yorktown Heights	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	$46,250 00	$1,500 00	$17,600 00	$7,800 00	$20,024 12	$23,250 00	$15,150 00	$9,700 00	$150 00	$500 00

MAINTENANCE AND OPERATION, DEFICIENCY APPROPRIATION — (*Concluded*)

	TRAVELING EXPENSES			COMMUNICATION		FIXED CHARGES AND CONTRIBUTIONS	GENERAL PLANT SERVICE	RENTS	Total
	Chapter 45, Laws of 1917	Chapter 809, Laws of 1917	Chapter 181, Laws of 1917	Chapter 45, Laws of 1917	Chapter 809, Laws of 1917	Chapter 45, Laws of 1917	Chapter 45, Laws of 1917	Chapter 45, Laws of 1917	
Albion	.....	.....	.....	.....	$175 00	.....	.....	.....	$4,225 00
Batavia	.....	.....	.....	.....	.....	.....	.....	.....	2,700 00
Bath	.....	.....	$300 00	.....	.....	$2,956 66	.....	.....	5,256 66
Bedford Hills	.....	.....	.....	$500 00	.....	1,300 00	$1,000 00	.....	2,800 00
Elmira	$16 25	.....	.....	.....	.....	.....	.....	.....	2,016 25
Hudson	.....	.....	.....	.....	.....	2,300 00	.....	.....	3,300 00
Industry	.....	.....	.....	.....	.....	.....	.....	.....	10,500 00
Iroquois	.....	.....	.....	.....	.....	.....	.....	.....	3,750 00
Napanoch	.....	.....	.....	.....	.....	.....	.....	.....	2,500 00
Newark	100 00	.....	.....	.....	.....	125 00	500 00	.....	1,925 00
Oxford	.....	.....	.....	.....	.....	.....	300 00	.....	5,074 12
Randall's Island	.....	.....	.....	.....	.....	.....	.....	.....	4,000 00
Ray Brook	.....	.....	.....	.....	.....	.....	.....	.....	7,000 00
Rome	1,500 00	.....	.....	100 00	.....	750 00	1,000 00	$400 00	56,250 00
Sonyea	.....	400 00	.....	.....	200 00	.....	.....	.....	31,900 00
Syracuse	250 00	.....	.....	.....	.....	.....	100 00	.....	10,850 00
Thiells	.....	.....	.....	.....	400 00	.....	.....	.....	1,400 00
West Haverstraw	.....	.....	.....	.....	.....	.....	500 00	.....	1,650 00
Yorktown Heights	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	$1,866 25	$400 00	$300 00	$600 00	$775 00	$7,931 66	$2,900 00	$400 00	$157,097 03

MAINTENANCE APPROPRIATIONS LUMP SUMS, 1913

Chapter 792, Laws of 1913

INSTITUTIONS	Purpose of appropriation	Amount
Albion	For maintenance and for the transportation of those committed to it	$68,000 00
Batavia	For maintenance, including ordinary repairs of buildings or plant and instruction of the inmates	56,000 00
Bath	For maintenance and for the transportation of applicants for admission, and for ordinary repairs of buildings or plant	178,000 00
Bath	For maintenance and for the transportation of applicants for admission, and for ordinary repairs of buildings and grounds	*160,000 00
Bedford Hills	For maintenance, including ordinary repairs of buildings or plant and for transportation of those committed to it	112,500 00
Elmira	For maintenance, including ordinary repairs of buildings or plant, purchase of material and for expenses of manufacturing	360,000 00
Hudson	For maintenance, including ordinary repairs of buildings or plant and for the transportation of those committed to it	137,000 00
Industry	For maintenance of and rewards of inmates, repairs and betterments of tools, equipment and furniture, necessary tools to conduct the trade schools and common schools and military system and photographing of inmates	214,000 00
Iroquois	For maintenance, including ordinary repairs of buildings or plant	44,500 00
Napanoch	For maintenance, including ordinary repairs of buildings or plant	117,000 00
Newark	For maintenance, including ordinary repairs of buildings or plant	124,000 00
Oxford	For maintenance, including ordinary repairs of buildings or plant	47,000 00
Randall's Island	For the Society for the Reformation of Juvenile Delinquents in the City of New York, for maintenance, and rewards for inmates and repairs and betterments of tools and equipment and furniture, and for necessary tools to properly conduct the trade school and common schools and military system and photographing of inmates	150,000 00
Ray Brook	For maintenance, including ordinary repairs of buildings or plant	49,000 00
Ray Brook	For maintenance	*98,500 00
Rome	For maintenance, including ordinary repairs of buildings or plant	222,000 00
Sonyea	For maintenance, including ordinary repairs of buildings or plant	302,500 00
Syracuse	For maintenance, including ordinary repairs of buildings or plant	119,050 00
Thiells	For maintenance, including ordinary repairs of buildings or plant	71,240 00
West Haverstraw	For maintenance, including ordinary repairs of buildings or plant	32,500 00
Yorktown Heights	For maintenance	20,000 00
		*$248,500 00
		2,424,290 00

* Chapter 791, Laws of 1913.

Randall's Island — Agricultural Class at Work

SUMMARY OF FOREGOING.

Balances from former appropriations available for 1916–17		.....
Balance of New York City Board of Education money to Randall's Island		$3,153 49
Appropriated for maintenance, Chapter 646, Laws of 1916		3,009,402 00
Appropriated for maintenance, Chapter 45, Laws of 1917		121,097 03
Appropriated for maintenance, Chapter 181, Laws of 1917		2,945 00
Appropriated for maintenance, Chapter 809, Laws of 1917		34,425 00
		$3,171,022 52
Received from New York City Board of Education		7,455 00
		$3,178,477 52
Expended for 1916–17		$2,944,238 67
Transferred to School New York City Board of Education fund		10,608 49
Balance in institutions' treasury refunded to State treasury		88,762 81
Balance in State treasury for which warrant was not drawn		134,867 55
		$3,178,477 52
Population, 10, 290; per capita, $286.13.		
Expenditures for 1913–14		$2,593,407 91
Balance in institutions' treasury	$48,138 15	
Balance in State treasury	131,963 23	
		180,101 38
		$2,773,509 29

Population, 10,638.36; per capita, $243.78.	
Balances from former appropriations available 1913–1914	$84,734 29
Amount appropriated for 1913–14, Chapter 791, Laws of 1913	258,500 00
Amount appropriated for 1913–14, Chapter 792, Laws of 1913	2,424,290 00
	$2,768,524 29
Amount received from Board of Education, New York city	5,985 00
	$2,774,509 29

So far as the institutions in the Fiscal Supervisor's group are concerned and the statutory provisions encompassing them which require them to estimate before expending a dollar, their needs in minute detail, it would seem the embarrassment of running short in some funds and not being able to offset in a measure, the balance remaining in others, might be overcome if some one were vested with the authority under statutory provision to make such transfers as will be compatible with good business and to that end I make such recommendations.

FEEBLE-MINDED AND THEIR COLONIZATION.

The population of the feeble-minded and epileptic institutions under the jurisdiction of this Department aggregated nearly 5,000 during the past year, or about 47 per cent. of the entire population of all the institutions reporting to this office.

These institutions include the New York State Custodial Asylum at Newark, for feeble-minded women, the Rome State Custodial Asylum the Syracuse State Institution for Feeble-Minded Children, and Craig Colony for Epileptics and Letchworth Village for those needing custodial care.

The average per capita cost of maintaining this class of State wards, in the above named five institutions, was $224.31, ranging from $165.75 at the Newark institution with an average population of 856 to $335.49 at Letchworth Village with an average population of 337.

Following are the five institutions with their accompanying population and per capita costs for the year ending June 30, 1917:

	Population	Net per capita cost
Newark	855.52	$165 75
Rome	1,571.88	200 14
Syracuse	597.65	201 81
Sonyea	1,464.25	217 36
Letchworth Village	337.08	336 49

The care and treatment of this class of unfortunates has involved much study on the part of those most closely associated with their supervision.

Some twelve years ago a farm colony was started in connection with the Rome State Custodial Asylum, on a farm of 180 acres. Twenty trained inmate boys were placed there with a man and his wife to supervise them; this farm was located about a mile from the institution. Two years later additional land was secured and a second colony started. Four years ago another piece of land was secured and housing provided for thirty boys with a house supervisor. On this latter parcel of land a forty acre garden has been maintained in which small fruits and vegetables, with the exception of potatoes, have been grown for the institution's needs.

Besides the above enumerated parcels of land, an outlying farm of approximately 300 acres, several miles from the institution proper, has been rented and is being utilized for growing fodder, for pasturage and for stabling young stock.

Two other farms aggregating 473 acres are rented and are occupied by colonies of twenty inmates each. There young stock is raised, a large amount of vegetables produced and considerable milk furnished.

Not only is this form of colonization being actively pursued along agricultural lines, but a permanent colony of boys has been established at Indian Lake for the purpose of doing reforestation for the Conservation Commission. The colony grounds at Indian Lake consist of 150 acres of open farm land where twenty boys, under proper supervision, are kept the entire year.

Colonization work has also been extended so that there are now several units for girls in and about the city of Rome.

Home and social centers, presided over by a competent matron or housekeeper, have been provided for such girls as are not markedly defective and who by reason of never having known the environment of a normal home or by lack of training, or both, have been unable to get along in the world and have been sent to the institution for special study, care and training. These girls are thoroughly tested out after long training at the institution and then are given an opportunity to prove whether they can be self-sustaining or not; having satisfactorily passed these tests, they may then be discharged to their friends, relatives or their employers.

There are several of these colonies in the city of Rome. This colony plan has in view the stimulating effect on those at the institution, who are less defective, to reach up to the standard which is necessary to obtain a place at the colony; it also urges those in the colony to live up to the standard that made it possible for them to acquire the colony home, to the end that they may receive extended freedom, take their place again in the world, provide better surroundings, clothing, etc., for themselves, among friends or relatives.

Night schools have been established in the colonies and many of the girls manifest more interest in the sewing, cooking and book school activities than they do in outside entertainments such as moving pictures and the like to which they are allowed to go accompanied by social visitors designated for the purpose.

These trained girls are available for most kinds of domestic work, except special cooking. They receive from fifty to eighty cents per day for their services; a small portion of their earnings is reserved for their individual spending money; another portion is placed in the savings bank; the balance is used for general expenses, such as clothing, furniture, etc., etc.

The colony plan for girls was adopted by reason of the reaction of a law which provided for the parole of inmates at this institution,— chapter 448, Laws of 1912.

Many of these paroled girls became homesick and lonely after their day's work was done and would drift into undesirable company; many of them returned voluntarily to the institution, having no home and no friends. Thus the colony plan was gradually

adopted to make a home center for these girls standing in need of such protection.

Besides the four colonies for girls in the city of Rome, there is a colony located at West New Brighton, Staten Island, and one at Oriskany Falls.

The nine boys' colonies comprise 1,237 acres and provide for 216 boys, while the girls' colonies accommodate over 100.

The following information has been assembled from the various reports and documents bearing upon the subject. Inasmuch as the work thus far has been largely experimental, accounting in detail has not been so thoroughly and actively pursued as is the case in matters of a definite character, but the information that has been assembled will be the basis upon which future records will be established and will be of interest as showing the institution's view point of this activity.

COLONIES OF THE ROME STATE CUSTODIAL ASYLUM *

NAME OF COLONY	Location	Date of opening	Acquirement	Acreage	Employees	Occupation
BOYS						
1. Brush	Rome	April, 1906	Bought, $10,000	187	2	Agriculture.
2. Bailey	Rome	April, 1908.	Bought, $5,000	20	2	Agriculture.
3. Rathbun	Verona Mills	Nov., 1910	Rent, $800	300	2	Agriculture.
4. Lamphere	Rome	April, 1912	Bought, $5,000	50	2	Agriculture.
5. Indian Lake	Hamilton Co.	May, 1915	Loaned by State	150	2	Agriculture and reforesting.
6. Stook's	Rome	Nov., 1915	Rent, $1,000	270	2	Agriculture.
7. Talcott	Rome	Mar., 1916	Rent, $1,000	200	2	Agriculture.
8. Byrnes	Rome	Mar., 1917	Rent, $480	.....	1	Laborers.
9. Akron	Erie Co	May, 1917	Rent, $700	60	2	Agricultural.
GIRLS						
10. Evans	Rome	Oct., 1914	Rent, $420	.....	2	Domestic.
11. Mason	Rome	April, 1916	Rent, $600	.....	1	Domestic.
12. Staten Island	West New Brighton	Mar., 1917	Rent, $480	.....	1	Domestic.
13. Parry	Rome	May, 1917	Rent, $480	.....	1	Domestic.
14. Kossuth	Rome	June, 1917	Rent, $480	.....	2	Domestic.

* Colonies 1, 2, 3, 4, 6, 7 and 8 are operated as a part of the State Farm; No. 5 has work done for the Conservation Commission in the way of reforesting. Nos. 10, 13 and 14 are operated as one unit financially; and No. 11 is made up principally of young girls who are learning home training and their earnings are very small.

The following excerpt is taken from a letter written by Dr. Charles Bernstein, in commenting upon the Colony scheme.

"* * * For several years we kept track of our farm colonies in minute detail, in order to establish the fact as to whether or not they were reasonable, and we found that the per capita cost of maintenance at the colonies was about the same as the per capita cost at the institution, running about $150 per inmate per year, but the earnings of the inmates on the farm colonies was really a much larger per capita than the earnings at the parent institution, the earnings showing that these people on the farm colonies maintained themselves, including salary of man and wife, from their earnings, and had sufficient balance to equal at least 6 per cent on the overhead costs of the colony, including stock, furniture, etc.

"We kept very close track the first year at Indian Lake, and there again found the per capita cost ran about the same, $150 per year, and the food earnings produced on the farm, together with the saving to the State in cost of planting trees and caring for the nursery, made the colony self-supporting. Of course, we had little or no overhead costs at Indian Lake, as we had no rental to pay and the State furnished the farm and stocked it for us.

"One of the large items of savings on these colonies is whereas it costs from $800 to $1,000 for buildings and furnishings at the parent institution per inmate, interest on which at the rate of 6 per cent would equal $50 to $60, on the other hand this $50 or $60 per month will furnish these colonies where they are rented, or turned over to us by the State, thus saving the overhead original cost or investment, or, if not, where we buy the farms outright, the investment of $500 per inmate, instead of $800 or $1,000 will give us the land on which these inmates can earn their living.

"And, too, irrespective of the cost of operation of these colonies, the improvement to the individual and the possibility of returning considerable of this labor to the community where it is greatly needed, which would not be possible otherwise, is one of the largest arguments in favor of the colony plan. Therefore, rather than look upon it as an economical feature of the work we prefer to consider it from the standpoint of its training and curative value."

"* * * Since October, 1914, three years, 205 girls have passed through the girls' colonies and only 35 have been permanently returned, leaving 170 still out earning their own living. Of this number, 77 have been paroled and 63 discharged after parole, 14 still remaining on parole and 88 remaining in the colonies.

"Of course, the greatest good in this colony activity, in addition to giving these girls larger opportunities for development, at least from a eugenic viewpoint, is that 170 beds were made available for 170 additional girls, all of whom were greatly in need of such training and custody, and nearly every one of whom otherwise would have drifted further into crime and immorality and other troubles. * * *

"Number of girls passing through colony 1st year, 67 (new) 67
"Number of girls passing through colony 2d year, 45 (new) 91
"Number of girls passing through colony 3d year, 69 (new) 96."

The amount of money dispensed from the Rome State Custodial Asylum to the colonies, from July, 1916 to July, 1917, according to a statement furnished this office by the Superintendent, amounted to $17,373, and included such items as personal service, food, fuel, light, power and water, equipment, supplies, materials, traveling expenses, communication, fixed charges and contributions, and rents.

The Superintendent also furnishes figures for colonies 10, 13 and 14, which are operated as one unit financially. The earnings as shown by months amounted to $6,241.21 from October, 1916, to October, 1917. The smallest earnings of these colonists were in May, $392, and the largest earnings are found in November, 1916, — 622. Of this amount the superintendent reports that $2,329.57 was received by the colonists; other disbursements included rent, food, furniture, clothing, fuel and light, repairs, and other miscellaneous expenditures, all of which aggregated over $4,000.

A statement covering the Staten Island Colony for 10 months, March, 1917, shows earnings amounting to $1,195.36 and disbursements amounting to $1,049.40. In connection with this colony, the superintendent stated that he had advanced $600 when the colony first started which was used for rent for the first five months and for furniture, etc.

While these statements are far from complete it will be remembered that the entire colonization plan is so far largely experimental and it is expected that in the course of the ensuing year, an accurate system of accounting will be put in operation to get exact data as to their financial management.

It is probable that certain legislation will be enacted to bring the financial management within proper limitations so that the continuation of this activity may be conducted along good business lines and in accord with other activities in which the State is engaged.

ROOM FOR MISDEMEANANTS.

The capacity of the two reformatories at Elmira and Napanoch is nearly 2,000 and the average population for the year ending June 30, 1917, was less than 1,100.

In 1912, by chapter 502, a State Reformatory for Misdemeanants was established for the reformation, industrial and moral training and instruction of male delinquents between the ages of 16 and 21 years, sentenced for commission of misdemeanors. Under the existing conditions, these young offenders are sent either to the county jails or the penitentiaries where there is little

or no opportunity for advancement and training, and where they may be strengthened in their criminal inclinations rather than to be encouraged to reach up to the standards of good citizenship.

In 1912, the establishing act provided $50,000 for the purchase of a site for misdemeanants and such preliminary work as could be accomplished within that amount; a board of managers appointed by the Governor was vested with the power to select and with the approval of the Governor, to purchase a site, prepare the grounds, and provide for the erection of necessary buildings. As nothing was accomplished during the life of the appropriation, the money was reappropriated for another period of two years.

Meanwhile, in 1913, by chapter 625, a commission was established with power to acquire by gift, purchase or condemnation, lands; lay out grounds, and locate all buildings to be erected at all institutions in this group. An excerpt from the fourth annual report of that Commission to the Legislature dated April 2, 1917, follows:

"The only business before this Commission during the past year was the selection of a suitable site for a farm for misdemeanants. This selection of site was pending receipt of the subcommittee's report, who were directed to ascertain the attitude of the administration as to the further development of such an institution, should a site be purchased."

Said committee reported that the administration felt that on account of the many increased appropriations required at the time to maintain the State government, they would be unable to make appropriations to continue the development of such an institution, and therefore deemed it would be unwise at that time to purchase a site for a farm for misdemeanants.

Subsequently no provision has been made for this purpose, and the prospect of securing moneys for a separate institution, constructed along ideal lines for misdemeanants appears farther away than it did a year ago. While there may be some repressive features about the reformatory institutions at Elmira and Napanoch, that might have been avoided or overcome in an institution originally planned for youthful misdemeanants, it is possible to make room for a certain percentage of those now committed to penitentiaries in institutions fully equipped and manned

where they may be benefited by educational, reformatory training an instruction, all of which makes for their physical, mental and moral up-building.

The State of New York pays for a large number which are being sent to the various penitentiaries. During the past twelve months, the State was responsible for the support of over 1,700 charges, 1,455 being State tramps and nearly 300 felons. During the past year, upwards of $45,000 was paid by the State for prisoners outside of New York city. An almost equal amount was paid for the prisoners charged to the State, in New York city, making a total of $90,000. This covers State tramps, felons and misdemeanants. The State is paying at the rate of $3.15 per week for tramps and $2.10 for felons for board, this being fixed by statute. It is not to be understood, however, that these are all within the age limit for reformatory commitment, nor are they all youthful offenders between the ages of 16 and 21 years.

It is thought that from 200 to 300 of these youthful offenders could be placed in Elmira, making that institution a general clearing house for all, and adopting the Napanoch institution for a definite class, all of which can be readily accomplished with but little regulating legislation. During the 1917 session, a bill was introduced in the Assembly to amend the penal and prison law in relation to reformatories and to permit the sentences of other than first offenders and of misdemeanants thereto. But it met with opposition from those who still hoped for the ideal institution for misdemeanants. It is believed, however, that with the introduction of a similar measure during the coming session, it may meet with more favorable consideration.

1916 EXHIBIT — STATE FAIR

The seventh annual exhibit of the work of the institutions in this group was held September 11–16, 1916, and was reported in detail in the last annual report of this Department, as its transactions came more nearly to the date of that annual report, although properly being an activity which comes within the fiscal year 1916–17.

Recommendations for Appropriations

In accordance with the provisions of the State Charities Law, the Fiscal Supervisor of State Charities shall report annually to the Legislature, estimates of the amounts he deems necessary for the use of the several institutions reporting to him, and his reasons for his recommendations. Owing to the change in the fiscal year it was found to be impracticable to include the recommendations presented to the 1917 Legislature in last year's report. Ordinarily, these requests are not definitely arranged before the months of October or November in compliance with the statutes. Under the provisions of Chapter 130, Laws of 1916, the requirements of this group of institutions was presented by the Joint Legislative Budget Committee for action, after which the Department made its recommendations.

At this writing, it is possible to include the recommendations for such improvements and betterments as I deem necessary and adequate for the nineteen institutions reporting to me and which have been compiled for proper presentation to the Legislature of 1918. Such recommendations as are covered in the appropriations for maintenance and operation including personal service, are included in that portion of this report designated as "Institutional Data."

The amounts requested by the institutions for improvements, betterments and repairs to buildings and plants, aggregate over $4,200,000.

The amount recommended to the Legislature will not exceed $855,000.

Approximately $650,000 will cover new construction and the equipment attendant upon new construction. Of this amount about $300,000 will affect the inmate capacity.

An amount approximating $135,000 will cover repairs and such expenses as will maintain the upkeep of the various institutions.

Over $60,000 will be recommended for improving the heating plants, either by repairs, new installations or renewals.

The balance includes such recommendations as improvements to walks and grounds, paving, electrical equipment, road cross-

ings and miscellaneous items incident to keeping up the institutions' activities.

About $3,685,000 is recommended for maintenance. Approximately $1,534,000 is for personal service and $2,151,000 is for maintenance and operation, of which over $800,000 is for food.

The following is a statement showing the various items requested by the institutions and the consequent action in my recommendations to the Legislature of 1918:

WESTERN HOUSE OF REFUGE FOR WOMEN, ALBION, N. Y.

	Requested	Recommended
1. General repairs to buildings, equipment and grounds.....	$1,000	$1,000
2. Nursery Cottage, Chapter 646, Laws of 1916, $30,000 authorized	15,000	
Chapter 646, Laws of 1916, $15,000; Chapter 181, Laws of 1917, $2,000; Further authorization, $10,000	.....	*10,000
3. Repairs to heating plant, Chapter 181, Laws of 1917, ($21,000 authorized)	15,000	
Additional appropriation and repairs to steam line.....	.....	10,000
4. Fire escapes, four old cottages....	1,000	1,000
	$32,000	$22,000

In addition to the above amounts, $39,400 was requested which included a cold storage and ice making plant, additional bath tubs, new chimney and laundry stoves for four old cottages but it was not deemed expedient to make such recommendations this year.

* Authorization.

NEW YORK STATE SCHOOL FOR THE BLIND, BATAVIA, N. Y.

	Requested	Recommended
1. Repairs to buildings and grounds . .	$2,000	$2,000

This is to provide for painting, repairs to gutters and drives, roof repairs and unforeseen necessities.

In addition $6,000 was requested for separation of storm water and sewage and repairs to stairs in the main building.

NEW YORK STATE SOLDIERS' & SAILORS' HOME, BATH, N. Y.

	Requested	Recommended
1. For repairs to electric construction.	$ 400	$ 400
2. For repairs to heating construction.	22,200	22,200
3. For repairs to sanitary construction	1,700	1,700
4. For repairs to building and equipment	9,300	5,075
5. For rebuilding barracks H and I, chapter 181, Laws of 1917, authorized $53,550, $20,000 appropriated. Authorization $47,000 requested	33,550	10,000
6. New electric construction	400	400
7. Purchase of Faucet Farm	7,500	. . . . .
	$75,050	$39,775

The new electric construction is to provide for installation of electric line and fixtures, farm house and barn.

NEW YORK STATE REFORMATORY FOR WOMEN, BEDFORD HILLS, N. Y.

	Requested	Recommended
1. For screens and guards.	. . . . .	$4,000
2. For painting	. . . . .	2,000
3. Repairs to buildings and equipment.	. . . . .	2,500
4. For remodeling present laundry for meat storage and refrigerating purposes, additional appropriation, Chapter 181, Laws of 1917, appropriated $9,000.	. . . . .	1,500

5. Repairs and equipment.....	$12,000	.....
This was requested for guards, window, inside and screens for seven cottages, labor and materials for painting woodwork, etc., repairs to drives, terraces and for planting fruit trees, etc.....	*111,500	.....
	$123,500	$10,000

NEW YORK STATE REFORMATORY, ELMIRA, N. Y.

	Requested	Recommended
1. For roof repairs.....	.....	$4,000
2. For replacing old circular radiators in north and south halls, with wall coils.....	$1,500	1,500
3. For repairs to buildings and equipment.....	3,000	3,000
4. For repairs of auditorium roofs and cells block structures.....	10,000	.....
5. New pavement.....	6,000	2,000
6. For plumbing in cell blocks.....	5,000	5,000
7. For installing electric lights in printing office, machine shop, bricklaying class and carpenter shop, and extending electric light lines.....	1,000	1,000
8. For refrigerating machine and additional coolers.....	3,000	.....
9. For new kitchen equipment.....	3,000	1,500
	$32,500	$18,000

Some of the roofing in this institution is forty years old, placed when the building was originally constructed.

* In addition $111,500 was requested:— For laundry and equipment, $40,000, chapel, $45,000; cottages for married employees, $5,000; coal pockets and switch, $20,000; and fire apparatus, $1,500.

For the pavement $5,000 was appropriated by Chapter 646, Laws of 1916, $2,000 additional was appropriated by Chapter 181, Laws of 1917, and the additional sum is to progress the work.

The plumbing in the cell blocks is to provide sanitary conditions in the individual cells.

NEW YORK STATE TRAINING SCHOOL FOR GIRLS, HUDSON, N. Y.

	Requested	Recommended
1. New floors in cottages	$4,500	$3,000
2. Painting cottages, interiors and exteriors	3,000	2,000
3. Repairs to boiler settings* and replacing underground steam and water mains and heating equipment	*6,000	11,000
4. Repairs and equipment	3,000	3,000
5. Electric lights in girls' room (cottages 5, 7 and 10)	2,500	2,500
6. Walks and grading to new hospital and contagious hospital	800	800
7. Repairs to buildings, McIntyre property	5,000	.....
8. Repairs and improvements to cottage 10	2,500	.....
9. Repairs to old hospital	200	.....
10. Repairs to roads	1,500	.....
11. Fence and entrance to gate house	25,000	.....
12. Storehouse, refrigerating plant and outside connections	48,000	.....
13. Cottage for paroled girls and outside connections	52,000	.....
14. Permanent betterments to buildings on McIntyre property	5,000	.....
15. Remodeling fire exits	2,500	.....
16. Porches on 7 cottages	12,600	.....

* $6,000 for repairs to boiler settings.

17. Rebuilding conduit and reinstallation of steam and water mains and installation of new hot water pipes in Administration building and cottages 1, 2, 3 and 4	$12,000	.....
18. Additional radiators for new school building	300	.....
19. Additional toilets and baths in cottages 1, 5 and 6	500	.....
20. Electric annunciator system in cottages	8,000	.....
21. Equipment, furniture and fornishings for buildings, McIntyre property	2,000	.....
22. Weather strips for windows, new school	500	.....
	$197,400	$22,300

STATE AGRICULTURAL AND INDUSTRIAL SCHOOL FOR BOYS, INDUSTRY, N. Y.

	Requested	Recommended
1. For repairs to buildings and equipment	$.....	$10,000
2. Additional appropriation for enlarging underpass and putting in overhead crossing	3,000	3,000
3. Repairs of farm equipment, etc.	10,000	.....
4. Replacement of trees and shrubs	500	.....
5. Extension of drainage system	500	.....
6. Betterment of roads and walks	2,000	.....
7. New cottage to house 25 boys	12,000	.....
8. New cottage for night guards	15,000	.....
9. Extending lighting system and new switchboard	1,000	.....
10. Replacement and betterment of agricultural equipment	3,000	.....
11. Replacing harnesses and establishing a department for repairs thereto	2,000	.....

12. Two ton auto truck	$1,500	.....
13. Auto for superintendent	500	.....
	$51,000	$13,000

This amount is deemed necessary to maintain the upkeep of some 145 buildings, most of which are in need of paint and other repairs.

Additional moneys are needed to complete the work of enlarging underpass and putting in overhead crossing. $15,000 was found to be inadequate to meet the cost of the same.

THOMAS INDIAN SCHOOL, IROQUOIS, N. Y.

1. For repairs to buildings and equipment	$ 2,500	$ 1,500
2. Equipment for new ice house, dairy room and cold storage	8,000	8,000
3. Shop	15,000	15,000
4. New coal pocket, storage tank and minor changes in power plant	7,000	.....
5. Kindergarten building	60,000	.....
	$92,500	$24,500

The equipment is for the building constructed last year.

The building used for the shop work is so dilapidated that it is no longer safe to operate machinery there. It is expected that the work will be done by the institution.

EASTERN NEW YORK REFORMATORY, NAPANOCH, N. Y.

1. Repairs to buildings and equipment	$ 2,000	$2,000
2. Completing hospital building	9,850	6,000
3. Plumbing in cell blocks	7,500	.....
4. Ice house	2,500	.....
5. Piggery	2,500	.....
6. Propagating house	1,500	.....
	$25,850	$8,000

Repairs includes painting, repairs to walks, roofs, gutters, repairs to boiler house and machinery in trades school.

The additional appropriation of $6,000 is recommended for work on the hospital building; $50,000 was authorized and the total contract liability thus far is about $49,000. An additional amount is needed to purchase material owing in large measure to increased cost of the same.

NEW YORK STATE CUSTODIAL ASYLUM FOR FEEBLE-MINDED WOMEN, NEWARK, N. Y.

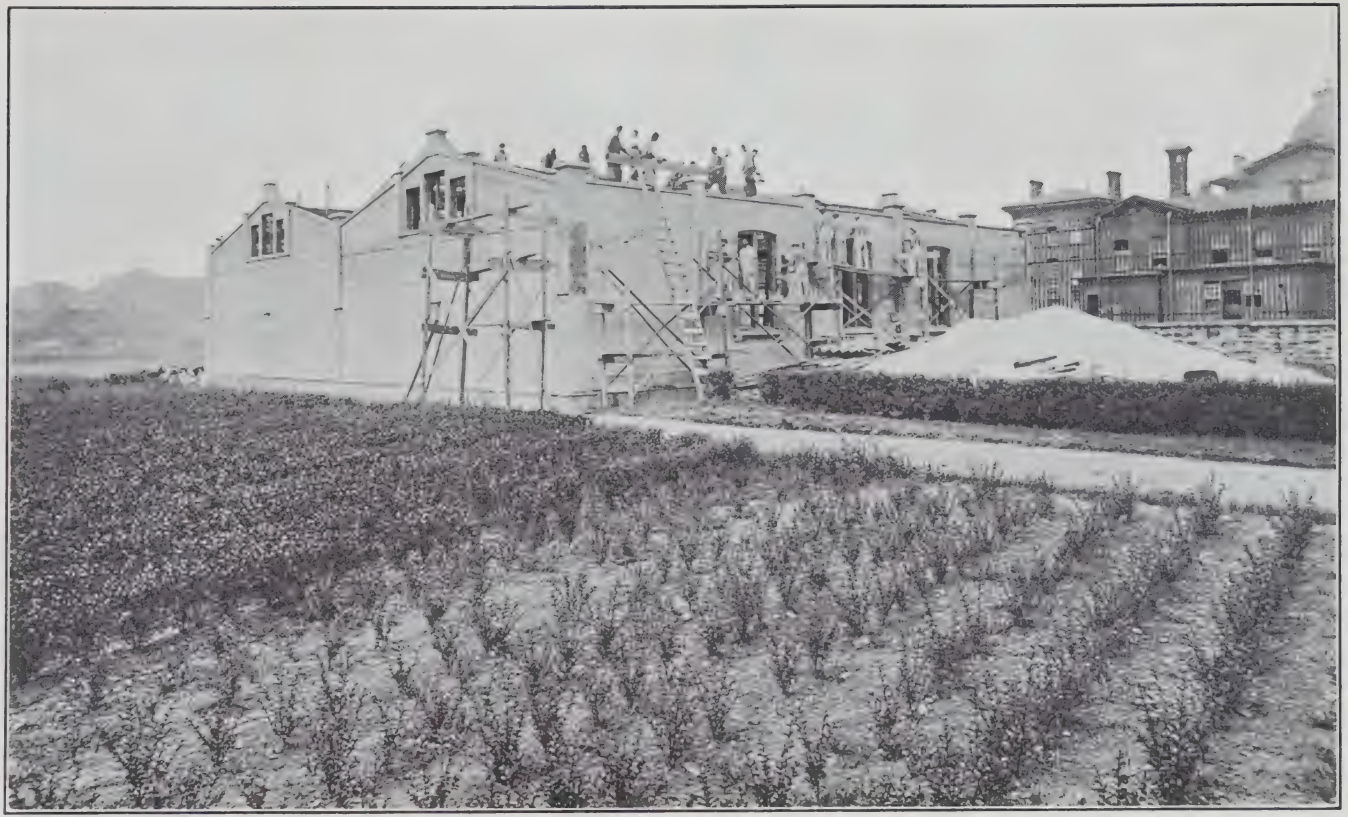
	Requested	Recommended
1 Repairs to buildings and equipment	$ 18,000	$ 7,500
2. Retubing boilers	5,000	5,000
3. Addition and alterations to heating plant and equipment $35,000 authorized	35,000	15,000
4. General repair fund	5,000	.....
5. Laundry and equipment	69,000	.....
6. Storehouse and cold storage plant and equipment	50,000	.....
7. Group of buildings for 400 inmates.	320,000	.....
8. Propagating house	2,500	.....
9. Installing 25 h.p. motor in place of laundry engine	1,100	.....
	$505,600	$27,500

Repairs will cover a general overhauling of the hospital and cottages built some 25 years ago.

Additional moneys are needed to meet requirements which were omitted by reason of insufficiency of funds.

NEW YORK STATE WOMEN'S RELIEF CORPS' HOME, OXFORD, N.Y.

	Requested	Recommended
1. Repairs to buildings and equipment	$3,000	$1,500
2. Garbage and hose cart house	100	100
3. Manure pit and slaughter house	150	150



Randall's Island — Lavatories under Construction

4. Additional appropriation for ice house and refrigerating plant..	$1,725	$1,725
5. Completion of roads	1,000	.....
6. Piggery	500	.....
	$6,475	$3,475

The garbage and hose cart house is to supplant the rough board lean-to which is unsanitary and unsightly and badly dilapidated.

The additional sum is necessary to complete the work which will provide for an ice house and refrigerating plant which is much needed at this institution by reason of the difficulty met in procuring ice.

NEW YORK HOUSE OF REFUGE, RANDALL'S ISLAND, N. Y.

	Requested	Recommended
1. For altering and enlarging reception quarantine quarters and providing segregation rooms and yards	$5,000	$5,000
2. For materials for repairs to primary school building destroyed by fire	3,000	3,000
3. For repairs to buildings and equipment (amount not named).....	.....	2,000
4. For laundry, shop and school building ($75,000 authorized)	.....	*15,000
5. Machinery for same	.....	15,000
6. For sanitary improvements, repairs and equipment	5,000	.....
7. Materials to construct laundry, clothing room and shop building.	15,000	.....
8. Machinery for same	15,000	.....
	$43,000	$40,000

* This is to construct a three-story brick structure approximately 60 x 120 feet. All available brick and stone salvaged from the fire destroying the old building will be used and the work will be done by the institution.

NEW YORK STATE HOSPITAL FOR THE TREATMENT OF INCIPIENT PULMONARY TUBERCULOSIS, RAY BROOK, N. Y.

	Requested	Recommended
1. Repairs to buildings and equipment	$4,000	*$3,000
2. Separate water supply from Ray pond for fire protection	5,000	9,000
3. Chlorinating plant for present water supply	.....	1,500
4. Sewage disposal	25,000	10,000
5. Superintendent's cottage	6,000	.....
6. Steward's cottage	4,000	.....
	$44,000	$23,500

It was found that the sum requested for a dam was inadequate to provide for fire purposes.

The sewage disposal plant should be replaced by a modern system in accordance with reports made by the State Board of Health.

ROME STATE CUSTODIAL ASYLUM, ROME, N. Y.

	Requested	Recommended
1. Repairs to buildings and equipment	.....	$4,000
2. Slate roof for barn	$3,000	3,000
3. Furnishings for new buildings	10,000	7,500
4. Additional appropriation for enlarged water mains	10,000	10,000
5. Extraordinary repairs and renewals	20,000	.....
6. Enlarged electric equipment	20,000	.....
7. Shops	20,000	.....
8. Industrial building	50,000	.....
9. Employees' building and accommodations	50,000	.....
10. Freight truck and trailers	5,000	.....
11. Farm colonies	50,000	.....

* This amount is required to maintain the upkeep of the institution and includes painting, carpenter work, power plant work, etc.

12. Condemned land	$10,000	.....
13. Docking facilities on Barge canal.	10,000	.....
14. Boys' reforesting colony	10,000	.....
15. School group to accommodate 400 boys (dormitories, kitchen and dining-room and school building)	275,000	.....
16. Mechanical stokers and weighing outfit for coal	10,000	.....
17. Railroad switch	20,000	.....
	$573,000	$24,500

CRAIG COLONY FOR EPILEPTICS, SONYEA, N. Y.

	Requested	Recommended
1. Repairs to buildings and equipment	$20,000	$15,000
2. To complete construction of dormitories, authorized by chapter 646, Laws of 1916	15,000	10,000
3. Dining-room and kitchen building, West group ($80,000 authorized)	35,000	35,000
4. Furnishing two new dormitories in West group	12,000	12,000
5. Enlarging Willow pond and surrounding same with fence	10,000	.....
6. Retaining walls to protect water softening plant, power plant and smokestack	15,000	.....
7. General survey, plans and specifications for central heating group.	15,000	.....
8. Nurses' and attendants' home, Women's group (no amount named)	.....	.....
	$122,000	$72,000

SYRACUSE STATE INSTITUTION FOR FEEBLE-MINDED CHILDREN, SYRACUSE, N. Y.

	Requested	Recommended
1. Repairs to buildings and equipment	$4,000 00	$4,000 00
2. Feed storerooms and incubator cellar	1,000 00	.....
3. Reconstruction of heating system and stokers	6,904 68	.....
	$11,904 68	$4,000 00

The amount named for repairs to buildings and equipment is for the general upkeep of the institution and includes plumbing, carpenter, painting, mason work, roofing and the like throughout the institution.

LETCHWORTH VILLAGE, THIELLS, N. Y.

	Requested	Recommended
1. Repairs to buildings and equipment	$4,875	$4,000
2. Assembly hall ($55,000 authorized)	30,000	22,000
3. Industrial building ($40,600 authorized)	25,600	20,000
4. Service building ($58,000 authorized)	*68,000	.....
5. Attendant's home	44,000	*42,000
6. Eight cottages ($536,000 authorized)	276,000	226,000
7. Additional central heating plant and equipment ($75,000 authorized)	30,000	24,000
8. Underground piping, tunnel and conduit ($129,000 authorized)	80,000	30,000
9. Underground electric telephone, sewer and water connections ($21,000 authorized; additional $16,000 authorized)	52,000	52,000

*Authorization

10. Furniture and equipment E, F, G, and H.	$16,000	$16,000
11. Cement walks	1,000	1,000
12. Toilet rooms (outside)	500	500
13. Architectural, engineering and other assistants	10,000	10,000
14. School building	40,000	.....
15. Industrial building and assembly hall	95,000	.....
16. Eight cottages, Girls' group	360,000	.....
17. Service building, Girls' group	88,000	.....
18. Assembly hall, Girls' group	55,000	.....
19. School building, Girls' group	40,000	.....
20. Industrial building, Girls' group	40,600	.....
21. Attendants' home, Girls' group	64,000	.....
22. Administration building	60,000	.....
23. Vegetable storehouse	6,000	.....
24. Shop building	10,000	.....
25. Completion of power-house, exclusive of equipment	60,000	.....
26. Additional equipment for power-house	185,000	50,000
27. Underground tunnel, piping, etc., for heating and hot water supply	177,000	.....
28. Vault, fireproof	1,000	.....
29. Irrigation system	3,000	.....
30. Automobile	1,990	.....
	$1,924,565	$455,500

NEW YORK STATE HOSPITAL FOR THE CARE OF CRIPPLED AND DEFORMED CHILDREN, WEST HAVERSTRAW, N. Y.

	Requested	Recommended
1. Repairs to buildings and equipment	$10,350	$4,000
2. Completing new hospital building (authorized $55,000)	10,000	10,000

3. Equipment for new hospital.....	$9,000	$9,000
4. Elevator for new hospital.....	8,500	7,000
5. Additional equipment for laundry	2,000	2,000
6. Additional heating construction for present solaria	2,000	2,000
7. Cement walks	1,500	1,500
8. Additional bathing construction for present solaria	5,500	5,500
9. Wells, artesian	3,000	3,000
10. Additional fire protection.....	.....	500
11. Kitchen, dining-room and bake-room, brick	65,000	.....
12. Solaria, brick, two (capacity, 30 each)	30,000	.....
13. Steward's cottage and equipment.	9,000	.....
14. Dairy barn, silo and equipment..	12,000	.....
15. Icehouse (capacity, 200 tons)....	2,000	.....
16. New farm equipment	1,000	.....
17. New outside lighting system....	3,000	.....
18. Auto with convertible body.....	2,200	.....
19. Nurses' home (capacity, 35)....	35,000	.....
20. Schoolhouse (capacity, 210).....	45,000	.....
21. Boiler-house and equipment.....	65,000	.....
22. Additional fire protection	2,500	.....
23. Superintendent's residence	12,000	.....
24. New telephone equipment	750	.....
25. X-ray machine	1,000	.....
	$337,300	$44,500

INSTITUTIONAL DATA

WESTERN HOUSE OF REFUGE FOR WOMEN, ALBION, N. Y.

(Organic Law, Chapter 238, Laws of 1890. Date of opening, December 18, 1893.)

Board of Managers

Mr. William B. Dye, President..... Albion, N. Y.
Mrs. Pearl Elias, Secretary..... Buffalo, N. Y.
John Dugan, M. D., Treasurer..... Albion, N. Y.
Miss Elsie Voorhees Jones..... Rochester, N. Y.
Mrs. Caroline H. Bliss..... Buffalo, N. Y.
Monsignor John L. Reilly..... Schenectady, N. Y.
Mr. Dwight S. Beckwith..... Albion, N. Y.

Superintendent, Mrs. Flora P. Daniels.

Area of grounds, acres	92.57
Number of buildings	22
Capacity of institution	215
Average population for the year ending June 30, 1917	201.28
Total net cost of maintenance	$71,234 96
Net per capita cost of maintenance	353 91
Total appropriated for improvements and betterments	30,400 00
Total reappropriated for improvements and betterments	1,521 90
Total expended for improvements and betterments.	3,110 11
Total gross expenditure for maintenance for the fiscal year ending June 30, 1917	71,618 38

This is an increase of $4,862.51, as compared with the preceding 12 months, when it cost $66,755.87 to maintain 239 inmates. Over $2,000 of this excess is found in food alone. The increase is due to increased cost for all supplies used by the institution.

The population decreased 38.

The movement of the population during the year was as follows:

Number in institution July 1, 1916	206
Number received during the year	127
Number discharged during the year	123
Number in institution July 1, 1917	210

Among the improvements and betterments accomplished during the year are recorded the completion of the sewage plant; an outdoor pavilion for nursery cottage; increased equipment in hennery; cement floor for inner court of reception house, and a dentist office was fitted up in hospital building.

The following is a statement of the disposition of the appropriations for extraordinary repairs and improvements to July 1, 1917:

(Chapter 646, Laws of 1916, Part 3.)

Repairs	$2,500 00
Approvals, $2,322.71; balance, $177.29.	
New cottage, with equipment (authorized, $30,000)	15,000 00
Approvals, $21.50; balance, $29,978.50.	

(Chapter 181, Laws of 1917, Part 3.)

Repairs	2,500 00
Nothing approved; balance, $2,500.	
Two new boilers, etc	21,000 00
Nothing approved; balance, $21,000.	
Finishing third floor industrial building	2,400 00
Nothing approved; balance, $2,400.	
Wiring four old cottages	2,000 00
Nothing approved; balance, $2,000.	
Root cellar	500 00
Nothing approved; balance, $500.	
New cottage	2,000 00
Nothing approved; balance, $2,000.	

(Chapter 181, Laws of 1917, Part 6.)

Reappropriated from chapter 728, Laws of 1915:

Sewage disposal	1,521 90
Nothing approved; balance, $1,521.90.	

Rome — Section of the Institution

The following amount has been recommended for personal service, maintenance and operation for this institution for the fiscal year beginning July 1, 1918:

For personal service	$37,488 00
For maintenance and operation	55,760 00
	$93,248 00

NEW YORK STATE SCHOOL FOR THE BLIND, BATAVIA, N. Y.

(Organic Law, Chapter 587, Laws of 1865. Date of opening, September 30, 1869.)

BOARD OF TRUSTEES

F. Park Lewis, M. D., President ..... Buffalo, N. Y.
Mr. W. Collins Casey, Treasurer ..... Batavia, N. Y.
Mrs. Lida W. Waterhouse ..... Sherman, N. Y.
Mrs. Elizabeth D. Mix ..... Batavia, N. Y.
Mr. Frank W. Severne ..... Watkins, N. Y.
Mrs. H. A. Humphrey ..... Warsaw, N. Y.
Mr. John Kennedy ..... Batavia, N. Y.

Superintendent and Secretary, Prof. Charles A. Hamilton.

Area of grounds, acres	41
Number of buildings	13
Capacity of institution	175
Average population for year ending June 30, 1917.	117.85
Total net cost of maintenance	$61,396 74
Net per capita cost of maintenance	520 97
Total appropriated for improvements and betterments	1,200 00
Total reappropriated for improvements and betterments	2,200 68
Total expended for improvements and betterments.	6,094 71
Total gross expenditure for maintenance for year ending June 30, 1917	63,446 22

This is an increase of $1,533.40, as compared with the 12 months immediately preceding, with an average population of 120.

The population decreased 2.

The movement of the population during the year follows:

Number in institution July 1, 1916	159
Number received during the year	37
Number discharged during the year	30
Number died during the year	.....
Number transferred during the year	.....
Number in institution July 1, 1917	166

Among the principal improvements and betterments were the completion of the addition, and repairs to the hospital, additional toilet rooms and equipment, laundry equipment; and general repairs to maintain the upkeep of the institution.

The following is a statement of the disposition of the appropriations for extraordinary repairs and improvements to July 1, 1917:

(Chapter 646, Laws of 1916, Part 3.)

Repairs	$800 00
Approvals, $773.10; balance, $26.90.	
Additional toilet room	2,500 00
Approvals, $2,500; no balance.	
Laundry equipment	1,000 00
Approvals, $931.57; balance, $68.43.	
Additional fire protection	5,000 00
Approvals, $2,856.67; balance, $2,143.33	
Completing equipment of hospital	700 00
Approvals, $699.48; balance, $.52.	
New pump house	1,800 00
Approvals, $26.25; balance, $1,773.75.	

(Chapter 646, Laws of 1916, Part 6.)

Reappropriated from Chapter 521, Laws of 1914.

New building	1,122 00
Approvals, $368.20; balance, $753.80.	

(Chapter 181, Laws of 1917, Part 3.)

Repairs	1,200 00
Approvals, $216.00; balance, $984.00.	

(Chapter 181, Laws of 1917, Part 5.)
Reappropriated from Chapter 727, Laws of 1915.)
Improving ice pond $480 45
Approvals, $68.20; balance, $412.25.

(Chapter 181, Laws of 1917, Part 5.)
Reappropriated from Chapter 728, Laws of 1915.
Repairs to hospital..... 1,720.23
Approvals, $22.09; balance, $1,698.14.

The following amount has been recommended for personal service, maintenance and operation for this institution for the fiscal year beginning July 1, 1918.

For personal service.....	$39,050 00
For maintenance and operation.....	41,720 00
	$80,770 00

NEW YORK STATE SOLDIERS' AND SAILORS' HOME, BATH, N. Y.

(Organic Law, Chapter 48, Laws of 1878. Date of opening, December 25, 1878.)

BOARD OF TRUSTEES

Mr. John S. Maxwell, President..... Amsterdam, N. Y.
Mr. George B. Loud, Vice President..... New York, N. Y.
Col. Peter Sheridan, Secretary..... Rochester, N. Y.
Mr. Willson R. Campbell, Treasurer..... Bath, N. Y.
Mr. George Hollands..... Hornell, N. Y.
Major Robert P. Bush..... Horseheads, N. Y.
Mr. James R. Silliman..... New York, N. Y.
Commandant, Col. S. M. Morgan.

Area of grounds, acres.....	375.5
Number of buildings.....	73
Capacity of institution.....	1,400
Average population for year ending June 30, 1917	1,091.95
Total net cost of maintenance.....	$309,948 59
Net per capita cost of maintenance.....	283 85

Total appropriated for improvements and betterments	$39,000 00
Total reappropriated for improvements and betterments	3,980 75
Total expended for improvements and betterments.	12,872 22
Total gross expenditure for maintenance for year ending June 30, 1917	$312,246 53

This is $1,491.33 less than was spent during the preceding 12 months with a population of 1,195.

The population decreased 103.

The movement of the population during the year was as follows:

Number in institution July 1, 1916	1,099
Number received during the year	792
Number discharged during year	735
Number died during year	210
Number transferred during year	0
Number in institution July 1, 1917	967

The improvements and betterments accomplished during the year were along the line of repairs to maintain the upkeep of the institution. The expenditure amounted to $12,852.97.

The following is a statement of the disposition of the appropriations for extraordinary repairs and improvements to July 1, 1917:

(Chapter 646, Laws of 1916, Part 3.)

Repairs $13,000 00

Approvals, $12,998.66; balance, $1.34.

(Chapter 646, Laws of 1916, Part 6.)

Reappropriated from Chapter 531, Laws of 1914.

Electric elevator 191 06

Nothing approved; balance, $191.06.

Barn and vegetable cellar 161 86

Nothing approved; balance, $161.86.

Reappropriated from Chapter 530, Laws of 1914.

Reimbursing inmates 454 50

Nothing approved; balance, $454.50.

(Chapter 181, Law of 1917, Part 3.)

Repairs	$4,000 00
Approvals, $3,764.87; balance, $235.13.	
Repairs to steam plant	15,000 00
Nothing approved; balance, $15,000.	
Rebuilding barracks (authorized $53,550)	20,000 00
Nothing approved; balance, $53,550.	

(Chapter 181, Laws of 1917, Part 5.)

Reappropriated from Chapter 727, Laws of 1915.	
Farm house	3,980 75
Approvals, $3,980.75; no balance.	

The following amount has been recommended for personal service, maintenance and operation for this institution for the fiscal year beginning July 1, 1918:

For personal service	$139,605 00
For maintenance and operation	227,288 00
	$366,893 00

NEW YORK STATE REFORMATORY FOR WOMEN, BEDFORD HILLS, N. Y.

(Organic Law, Chapter 637, Laws of 1892. Date of opening, May 11, 1901.)

BOARD OF MANAGERS

Mr. William G. Barrett, President ..... Katonah, N. Y.
Mr. George B. Robinson, Treasurer ..... Bedford Hills, N. Y.
Mrs. Henry Marquand, Secretary ..... Bedford Hills, N. Y.
Mr. Charles H. Turner ..... Albany, N. Y.
Miss Mary Garrett Hay ..... New York, N. Y.
Mrs. Edith C. Macy ..... New York, N. Y.
Pearce Bailey, M. D ..... New York, N. Y.

Superintendent, Miss Helen A. Cobb.

Area of grounds, acres	195.5
Number of buildings	47
Number put in commission during the year	3
Capacity of institution	450
Average population for the year ending June 30, 1917	402.62

Total net cost of maintenance	$137,507 40
Net per capita cost of maintenance	341 53
Total appropriated for improvements and betterments by the Legislature of 1917	23,000 00
Total reappropriated for improvements and betterments by the Legislature of 1917	34,843 11
The gross expenditure for maintenance for the year ending June 30, 1917	$137,585 46

This is a decrease of $7,469.41 as compared with the preceding twelve months.

Owing to the drastic change in the classification of maintenance moneys it is difficult to determine where these differences occur. Personal service decreased some $1,400 by reason of the difficulty of obtaining adequate help.

Provisions increased approximately $4,800.

The preceding twelve months covers the nine months period caused by the change of the fiscal year; the segregated appropriations which went into effect in July, 1916, was the basis of liberal allowances on the part of this department for the closing months of the fiscal period ending June, 1916. The expenditure for the last three months of that period — April, May and June, 1916, was $47,146.03 while the six months immediately preceding showed an expenditure of but $21,000 more than was spent in the three months, April, May and June, 1916. The population did not materially differ as to affect the expenditure.

The average population increased 12 as compared with the preceding 12 months.

The movement of the population during the year was as follows:

Number in institution July 1, 1916	380
Number received during the year	213
Number discharged during the year	174
Number died during the year (infants)	3
Number transferred during the year	11
Number in institution July 1, 1917	405

The improvements and betterments accomplished during the year included the furniture and equipment for the four cottages of the Farm Group and these cottages were opened early in May.

With the opening of the new cottages in the Farm Group a better classification of the institution's population was made possible. Younger girls were separated from the older girls, among the high grade, the low and medium grade, the psychopathic group, broken paroles, and the colored girls. The latter segregation was made upon the written request of the girls themselves and is proving beneficial.

The old hospital has been converted into a storehouse and store supplies removed to it from the Administration Building cellar.

Plumbing, plastering and flooring repairs were made in the cottages on the lower campus and the Administration Building was rewired. Roof repairs have been made; outside lighting has been improved; the telephone system has been extended; fencing has been constructed on and about the farm; piggerys and hen houses have been put in good condition. It is the purpose of the institution to increase the cows so as to produce enough milk to meet the institution's supply.

The new psychopathic hospital forming a part of the Bureau of social hygiene was opened during the year.

The following is a statement of the disposition of the appropriations for extraordinary repairs and improvements to July 1, 1917:

(Chapter 646. Laws of 1916, Part 3.)

Repairs	$5,000 00
Approvals, $4,988.60; balance, $11.40.	
Altering hospital for storehouse	1,000 00
Approvals, $38.20; balance, $961.80.	
Furnishing three new cottages	3,000 00
Approvals, $2,261.48; balance, $738.52.	
Ice house	2,000 00
Nothing approved; balance, $2.000.	
Road to Farm Group	1,000 00
Approvals, $988.25; balance, $11.75.	
Two new cottages (additional)	2,500 00
Nothing approved; balance, $2,500.	

Cement walks to new groups of cottages..... $1,000 00
Nothing approved; balance, $1,000.
Fire protection apparatus..... 500 00
Nothing approved; balance, $500.

(Chapter 646, Laws of 1916, Part 6.)

Reappropriated from Chapter 531, Laws of 1914.
Sewage disposal plant..... 20,693 52
Approvals, $7,508.46; balance, $13,185.06.

(Chapter 181, Laws of 1917, Part 3.)

Repairs..... 3,000 00
Nothing approved; balance, $3,000.

(Chapter 181, Laws of 1917, Part 3.)

Remodeling laundry..... 9,000 00
Nothing approved; balance, $9,000.
Cemetery wall, grading and seeding..... 500 00
Approvals, $500; no balance.
Road to Farm Group..... 2,500 00
Approvals, $2,448; balance, $52.

(Chapter 181, Laws of 1917, Part 5.)

Reappropriated from Chapter 728, Laws of 1915.
Cottage for inmates..... 3,216 80
Nothing approved; balance, $3,216.80.
Electric plant..... 3,186 92
Approvals, $411.91; balance, $2,775.01.
Enlarging conduit..... 3,400 00
Nothing approved; balance, $3,400.
Feeder cables and electric wiring..... 2,052 50
Nothing approved; balance, $2,052.50.
Intake and filtration plant..... 3,605 38
Approvals, $150.97; balance, $3,454.41.
Three fireproof cottages..... 8,312 79
Approvals, $1,276.34; balance, $7,036.45.
Three fireproof cottages, Farm Group..... 3,125 77
Approvals, $1,190.40; balance, $1,935.37.
Two cottages..... 2,500 00
Nothing approved; balance, $2,500.

Rome — Approaching the Institution

Water supply $2,757 54
Approvals, $106.06; balance, $2,651.48.

(Chapter 181, Laws of 1917, Part 5.)

Reappropriated from Chapter 727, Laws of 1915.
Furnishing for seven cottages and hospital..... 2,685 41
Approvals, $2,652.44; balance, $32.97.

(Chapter 809, Laws of 1917.)

Laundry equipment 8,000 00
Nothing approved; balance, $8,000.

The following amount has been recommended for personal service, maintenance and operation for this institution for the fiscal year beginning July 1, 1918:

For personal service $77,140 00
For maintenance and operation..... 111,600 00

$188,740 00

NEW YORK STATE REFORMATORY, ELMIRA, N. Y.

(Organic Law, Chapter 427, Laws of 1870. Date of Opening, July 24, 1876.)

STATE BOARD OF MANAGERS OF REFORMATORIES *

Mr. Henry Melville, President..... New York, N. Y.
Mr. Marvin Olcott, Vice President..... Corning, N. Y.
Mr. William C. Buck, Secretary and Treasurer. Waverly, N. Y.
Mr. Seymour Lowman ..... Elmira, N. Y.
Mr. William F. Rafferty..... Kingston, N. Y.
Mr. Maurice M. Wall..... Buffalo, N. Y.
Mr. Henry J. Gaisman..... New York, N. Y.

Superintendent of Reformatories, Frank L. Christian, M. D.

Area of grounds (acres)..... 421
Number of buildings..... 31
Number of buildings in course of construction June 30, 1917 1
Capacity of institution..... 1,440

* Chapter 684 of the Laws of 1906 created a State Board of Managers of Reformatories which serves for the New York State Reformatory at Elmira and the Eastern New York Reformatory at Napanoch.

Average population for the year ending June 30, 1917	802.7
Total net cost of maintenance for the year ending June 30, 1917	$278,599 34
Net per capita cost of maintenance	347 08
Total appropriated for improvements and betterments by the Legislature of 1917	20,000 00
Total reappropriated for improvements and betterments by the Legislature of 1917	12,104 65
Total expended for improvements and betterments during the year ending June 30, 1917	52,293 28
Total gross expenditure for maintenance during the year ending June 30, 1917	304,819 85

This is a decrease of $29,227.54 as compared with the preceding 12 months.

The average population decreased from 1188 to 803, a decrease of 385.

The movement of the population for the year was as follows:

Number in institution July 1, 1916	989
Number received during the year	715
Number discharged during the year	805
Number transferred during the year	157
Number in institution July 1, 1917	741

The improvements and betterments accomplished during the year include the following:

The foundation of Shop Building No. 4, which was destroyed by fire in 1915, was started. Paving with brick has been done on the roadway and esplanade leading to the entrance of the institution. Eighty-five acres of land adjacent to the original reformatory farm was purchased. It is easy of access to the inmate laborers and the soil is of good quality so that it is proposed to do extensive gardening. A milking machine, cream separator, a churn, etc., are in operation and a sock machine was installed in the spring.

A motor truck, motor tractor, horse-drawn lawn mower, 8-inch pipe-cutting machine for engineering department, spraying

machine, a gary plow for the tractor and new telephone exchange were ordered but not installed during the year.

A moving picture machine has been installed for operation on Sunday afternoons.

One hundred dozen sets of table crockery have been placed in daily use, thus doing away with the unsanitary tinware so long in use at this institution. A mechanical dish-washer will be provided for these dishes later.

The following is a statement of the disposition of the appropriations for extraordinary repairs and improvements to July 1, 1917:

(Chapter 646, Laws of 1916, Part 3.)

Repairs	$10,000 00
Approvals, $5,905.21; balance, $4,094.79.	
Completion of Trade School Building No. 4	35,000 00
Approvals, $24,860.25; balance, $10,139.75.	
New pavement, for parade ground, etc	5,000 00
Approvals, $3,751.78; balance, $1,248.22.	
Purchase of land 85 58/100 acres	25,000 00
Approvals, $25,000; no balance.	

(Chapter 181, Laws of 1917, Part 3.)

Repairs	3,000 00
Nothing approved; balance, $3,000.	
New pavements	2,000 00
Nothing approved; balance, $2,000.	
Equipment, tools, etc., school building	115,000 00
Nothing approved; balance, $115,000.	
Replacing radiators	1,500 00
Nothing approved; balance, $1,500.	
Installing electric lights	2,000 00
Nothing approved; balance, $2,000.	

(Chapter 181, Laws of 1917, Part 5.)

Reappropriated from Chapter 727, Laws of 1915.

Construction of Shop No. 4	12,104 64
Approvals, $12,104.64; no balance.	

The following amount has been recommended for personal service, maintenance and operation for this institution for the fiscal year beginning July 1, 1918:

For personal service	$151,080 67
For maintenance and operation	176,450 00
	$327,530 67

NEW YORK STATE TRAINING SCHOOL FOR GIRLS, HUDSON, N. Y.

(Organic Law, Chapter 187, Laws of 1881, for original institution, House of Refuge for Women. Date of opening, April 15, 1887. Changed to New York Training School for Girls in 1904 and opened as such June 1, 1905.)

BOARD OF MANAGERS

Mrs. Annie Winsor Allen, President.....White Plains, N. Y.
Mr. Nathaniel H. Levi, Vice-President.....Brooklyn, N. Y.
Mr. John F. Brennan, Treasurer..... Hudson, N. Y.
Louis Van Hoesen, M. D..... Hudson, N. Y.
Miss Mary Hinckley..... Poughkeepsie, N. Y.
Mrs. Helen Esselstyn ..... Hudson, N. Y.
Mrs. Sarah Blanche Peabody..... Albany, N. Y.

Superintendent, Hortense V. Bruce, M. D.

Area of grounds (acres)	171
Number of buildings	39
Number in commission 1916–1917	1
Capacity of institution	400
Average population for year ending June 30, 1917.	331.77
Total net cost of maintenance for year ending June 30, 1917	$139,599 93
Net per capita cost of maintenance for the year ending June 30, 1917	420 77
Total appropriated for improvements and betterments by the Legislature of 1917	10,419 55
Total reappropriated for improvements and betterments by the Legislature of 1917	18,682 52
Total expended for improvements and betterments for the year ending June 30, 1917	41,055 60
Total gross expenditures for maintenance for year ending June 30, 1917	139,982 73

This is an increase of $437.69 as compared with the preceding 12 months.

The average population decreased from 346.14 to 331.77.

The movement of the population during the year was as follows:

Number in institutions July 1, 1916	334
Number received during the year	215
Number discharged during the year	175
Number died during the year	3
Number in institution July 1, 1917	371

The improvements and betterments accomplished during the year were as follows:

Extensive repairs to the Administration Building, including work in Superintendent's and Assistant Superintendent's apartments; to the Van Rensselaer Cottage, including a rearrangement of the lighting system; new window shades throughout; and relathing and replastering, together with interior painting and new fixtures.

The school building had additional equipment, including pictures, book-cases, charts, drawing tables, books, fire extinguishers, plaster casts and the installation of gas and water in the laboratory.

The new hospital was completed and window shades and screens installed, together with fire extinguishers, dental chair and engine.

The electric clock system was completed. Repairs generally were made in many of the buildings in the way of plastering, painting, plumbing and carpenter work.

A hose car, chemical fire engine, 36 fire extinguishers, hose, nozzles, hose racks and a steam whistle have been purchased, augmenting the fire equipment.

Stokers were installed under two boilers and several hundred feet of curb and cement walks were laid.

The following is a statement of the disposition of the appropriations for extraordinary repairs and improvements to July 1, 1917:

(Chapter 646, Laws of 1916, Part 3.)

Repairs	$5,000 00
Approvals, $4,999.86; balance, $0.14.	
Stokers for boilers	2,500 00
Approvals, $2,380.60; balance, $119.40.	

Fire apparatus and additional fire protection..... $2,500 00
Approvals, $1,333.57; balance, $1,166.43.

(Chapter 646, Laws of 1916, Part 5.)

Reappropriated from Chapter 180, Laws of 1914.
Razing Stuyvesant Hospital and old ice house.... 1,491 50
Approvals, $400; balance, $1.091.50.

(Chapter 181, Laws of 1917, Part 3.)

Repairs 7,000 00
Approvals, $1,680.43; balance, $5,319.57.
Stokers 3,000 00
Nothing approved; balance, $3,000.
City of Hudson, construction of curb..... 419 55
Approvals, $419.55; no balance.

(Chapter 181, Laws of 1917, Part 5.)

Reappropriated from Chapter 728, Laws of 1915.
Conduits and outside connection..... 2,844 00
Approvals, $1,784.57; balance, $1,059.43.
Buildings, construction, equipment, repairs, etc.. 15,838 52
Approvals,, $6,084.57; balance, $9,753.95.

The following amount has been recommended for personal service, maintenance and operation for this institution for the fiscal year beginning July 1, 1918:

For personal service..... $78,390 00
For maintenance and operation..... 106,575 00

$184,965 00

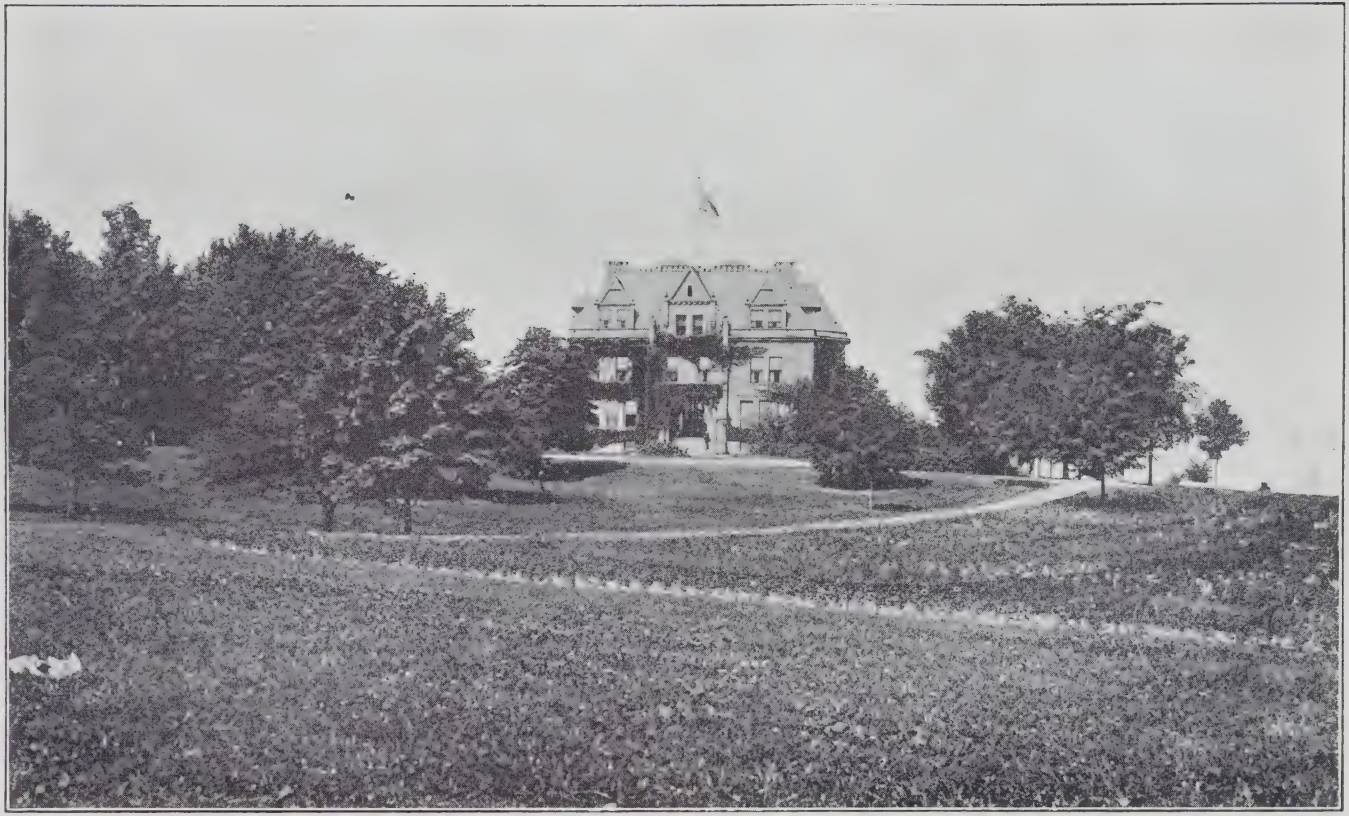
STATE AGRICULTURAL AND INDUSTRIAL SCHOOL, INDUSTRY, N. Y.

(Organic Law, ch. 143, Laws of 1846 for original institution, State Industrial School at Rochester; date of opening original institution 1846. Law creating present institution Chapter 527, Laws of 1902. Present institution opened in 1906.)

BOARD OF MANAGERS*

Mrs. Warham Whitney, President..... Rochester, N. Y.
Mr. William C. Barry, First Vice-President.. Rochester, N. Y.
Mr. George W. Dunn, Second Vice-President.. Webster, N. Y.

* Board of Managers increased to fifteen members by chapter 121, Laws of 1915, amending the State Charities Law.



Sonyea — Spratling Hall — Administration Building

Mr. Eugene Raines, Secretary..... Rochester, N. Y.
Mr. Charles F. Wray, Treasurer..... Rochester, N. Y.
Mr. Henry W. Willis..... Buffalo, N. Y.
Mr. William H. Chamberlain..... Kanona, N. Y.
Mr. James E. Lockington..... Lima, N. Y.
Mr. John W. Henry..... Buffalo, N. Y.
Mr. George T. Roche..... Rochester, N. Y.
Mr. Herbert S. Weet..... Rochester, N. Y.
Mr. George E. Peer..... Chili Station, N. Y.
Mr. John McKie..... Rochester, N. Y.
Mr. John M. Lee, M. D..... Rochester, N. Y.
Mr. Edmund Lyon..... Rochester, N. Y.

Superintendent, Mr. Hobart H. Todd.

Area of grounds (acres).....	1,432⅔
Number of buildings.....	178
Number put in commission 1916–1917.....	2
Capacity of institution.....	755
Average population.....	761.15
Total net cost of maintenance for year ending June 30, 1917.....	$225,560 74
Net per capita cost of maintenance.....	296 34
Total appropriation for improvements and betterments by the Legislature of 1917.....	5,500 00
Total reappropriated for improvements and betterments by the Legislature of 1917.....	511 95
Total expended for improvements and betterments for the year ending June 30, 1917.....	15,982 76
Total gross expenditure for maintenance for year ending June 30, 1917.....	227,989 76

This is an increase of $9,697.93, as compared with the preceding 12 months.

The average population increased from 745.11 to 761.15.

The movement of the population during the year was as follows:

Number in institution July 1, 1916.....	736
Number received during the year.....	715
Number discharged during the year.....	665
Number in institution July 1, 1917.....	786

The improvements and betterments accomplished during the year included the building of a dairy barn; completing the alterations and addition to the hospital; installing new heating system at storeroom; painting and general repairs to maintain the upkeep of the institution.

The following is a statement of the disposition of the appropriations for extraordinary repairs and improvements to July 1, 1917:

(Chapter 646, Laws of 1916, Part 3.)

Repairs	$6,800 00
Approvals, $6,797.49; balance, $2.51.	
Construction of roads	2,000 00
Approvals, $1,997.50; balance, $2.50.	
Construction new fireproof cottage for boys	12,000 00
Approvals, $46.50; balance, $11,953.50.	
Enlarging underpass and putting in overhead crossing	15,000 00
Approvals, $3,472.25; balance, $11,527.75.	
Heating plant at storeroom	1,000 00
Approvals, $980.78; balance, $19.22.	
Addition to dairy buildings	2,500 00
Approvals, $2,291.78; balance, $208.22.	

(Chapter 181, Laws of 1917, Part 3.)

Repairs	5,000 00
Approvals, $1,668.19; balance, $3,331.81.	
Electric light and telephone extension	500 00
Nothing approved; balance $500.	

(Chapter 181, Laws of 1917, Part 5.)

Reappropriated from Chapter 727, Laws of 1915.

Sewage disposal	511 95
Approvals, $509.92; balance, $2.03.	

The following amount has been recommended for personal service, maintenance and operation for this institution for the fiscal year beginning July 1, 1918:

For personal service	$127,680 00
For maintenance and operation	131,870 00
	$259,550 00

THOMAS INDIAN SCHOOL, IROQUOIS, N. Y.

(Organic Law, Chapter 233, Laws of 1855 for original institution, Thomas Asylum for Orphan and Destitute Indian Children. Date of opening, May, 1856. Name changed March 17, 1905, to Thomas Indian School.)

BOARD OF MANAGERS

Mr. William S. Lawton, President..... Lawtons, N. Y.
Herman Johnson, M. D., Secretary..... Gowanda, N. Y.
Mr. George J. Mentley..... Gowanda, N. Y.
Mr. William Hatch ..... Rochester, N Y.
Mrs. Josephine M. Sisson..... Collins, N. Y.
Mr. Walter S. Kennedy..... Gowanda, N. Y.
Mr. Grant Mt. Pleasant..... Lewiston, N. Y.

Superintendent and Treasurer, Mrs. Emily P. Lincoln.

Area of grounds (acres).....	100
Number of buildings.....	29
Number put in commission 1916–1917.....	3
Number in course of construction.....	1
Capacity of institution.....	200
Average population	176.26
Total net cost of maintenance.....	$52,811 49
Total net per capita cost.....299 62	
Total appropriated for improvements and betterments by the Legislature of 1917.....	1,000 00
Total reappropriated for improvements and betterments by the Legislature of 1917.....	7,500 00
Total expended for improvements and betterments during the year.....	8,959 14
Total gross cost of maintenance for the year ending June 30, 1917.....	52,978 70

This is an increase of $2,910.06 as compared with the expenditure for the 12 months preceding.

The average population increased from 173.63 to 176.26.

The movement of the poulation during the year was as follows:

Number in institutions July 1, 1916.....	198
Number received during the year.....	36
Number discharged during the year.....	30
Number in institutions July 1, 1917.....	204

The improvements and betterments accomplished during the year included the construction of the addition to power house; construction work on new corridors; the remodeling of an old building into a piggery; repairs and painting on buildings and plant to maintain the general upkeep of the institution.

The following is a statement of the disposition of the appropriations for extraordinary repairs and improvements to July 1, 1917:

(Chapter 646, Laws of 1916, Part 3.)

Repairs	$4,500 00
Approvals, $4,395.63; balance, $104.37.	
Completing of corridors connecting Administration Building	1,000 00
Approvals, $817.80; balance, $182.20.	
Additional dairy barn	2,500 00
Approvals, $2,462.18; balance, $37.82.	
Installation of new boiler, 150 h. p.	2,200 00
Approvals, $1,909,46; balance, $290.54.	

(Chapter 646, Laws of 1916, Part 6.)

Reappropriated from Chapter 531, Laws of 1914.

Silo and addition to dairy barn	1,509 64
Approvals, $1,509.47; balance, $0.17.	

(Chapter 181, Laws of 1917, Part 3.)

Repairs	1,000 00
Nothing approved; balance, $1,000.	

(Chapter 181, Laws of 1917, Part 5.)

Reappropriated from Chapter 728, Laws of 1915.

Ice house, dairy room, etc	7,500 00
Approvals, $6,203.88; balance, $1,296.12.	

The following amount has been recommended for personal service, maintenance and operation for this institution for the fiscal year beginning July 1, 1918:

For personal service	$30,440 00
For maintenance and operation	38,262 00
	$68,702 00

EASTERN NEW YORK REFORMATORY, NAPANOCH, N. Y.

(Organic Law, Chapter 336, Laws of 1892. Date of opening, October 1, 1900. Transferred from Prison Department to Fiscal Supervisor of State Charities in 1907.)

STATE BOARD OF MANAGERS OF REFORMATORIES.*

Mr. Henry Melville, President.....New York, N. Y.
Mr. Marvin Olcott, Vice President.....Corning, N. Y.
Mr. William C. Buck, Secretary.....Waverly, N. Y.
Mr. William F. Rafferty, Treasurer.....Kingston, N. Y.
Mr. Maurice M. Wall.....Buffalo, N. Y.
Mr. Henry J. Gaisman.....New York, N. Y.
Mr. Seymour Lowman.....Elmira, N. Y.

Superintendent of Reformatories, Frank L. Christian, M. D.

Area of grounds (acres)	312
Number of buildings	20
Capacity of institution	496
Average population	282.20
Total net cost of maintenance	$112,442 05
Net per capita cost of maintenance	398 45
Total appropriation for improvements and betterments by the Legislature of 1917	13,500 00
Total reappropriated for improvements and betterments by the Legislature of 1917	11,963 10
Total expended for improvements and betterments during the year	25,675 41
Total gross expenditure for maintenance for the year ending June 30, 1917	112,668 64

This is a decrease of $9,220.50 as compared with the preceding twelve months' expenditure.

The average population decreased from 393.98 to 282.20, a decrease of 111.78.

The movement of the population during the year was as follows:

Number in institution July 1, 1916	328
Number received during the year	213

* Chapter 684 of the Laws of 1906, created a State Board of Managers of Reformatories which serve for the New York State Reformatory at Elmira and the Eastern New York Reformatory at Napanoch.

Number discharged during the year	339
Number died during the year	1
Number transferred during the year	8
Number in institution July 1, 1917	193

The improvements and betterments accomplished this year included the following:

Plumbing in cell blocks, construction of hospital building, purchase of land, and repairs to maintain the general upkeep of the institution.

The following is a statement of the disposition of the appropriations for extraordinary repairs and improvements to July 1, 1917:

(Chapter 646, Laws of 1916, Part 3.)

Repairs	$2,000 00
Approvals, $1,999.88; balance, $0.12.	
Plumbing in cell blocks	5,000 00
Approvals, $4,998.42; balance, $1.58.	
Construction of new hospital	30,000 00
Approvals, $12,658.50; balance, $17,341.50.	
Purchase of farm lands	3,500 00
Approvals, $3,500; no balance.	

(Chapter 181, Laws of 1917, Part 3.)

Repairs	2,000 00
Nothing approved; balance, $2,000.	
Barn	5,000 00
Nothing approved; balance, $5,000.	
Plumbing in cell blocks	5,000 00
Nothing approved; balance, $5,000.	
Cell furniture	1,500 00
Nothing approved; balance, $1,500.	

(Chapter 181, Laws of 1917, Part 5.)

Reappropriated from Chapter 727, Laws of 1915.

Construction of hospital building	11,963 10
Approvals, $11,936.50; balance, $26.60.	

THIELLS — ATTENDANTS' HOME (FIRE-PROOF, FORTY SINGLE ROOMS)

The following amount has been recommended for personal service, maintenance and operation, for this institution for the fiscal year beginning July 1, 1918:

For personal service	$64,750 00	
For maintenance and operation	56,550 00	
		$121,300 00

NEW YORK STATE CUSTODIAL ASYLUM FOR FEEBLE-MINDED WOMEN, NEWARK, N. Y.

(Organic Law, 1878. Date of opening, 1878.)

BOARD OF MANAGERS.

Albert W. Beavens, D. D., President ..... Rochester, N. Y.
Mr. James A. Randall, Secretary ..... Syracuse, N. Y.
Dr. N. L. McDonald, Treasurer ..... Newark, N. Y.
Mrs. Sarah F. S. Armstrong ..... Penn Yan, N. Y.
Mrs. Henry F. Burton ..... Rochester, N. Y.
Mr. Frank L. Waldorf ..... Clyde, N. Y.
Mrs. Edna E. Lampert ..... Rochester, N. Y.

Superintendent, Ethan A. Nevin, M. D.

Area of grounds (acres)	103.44
Number of buildings	29
Number of buildings in course of construction June 30, 1917	2
Number put in commission 1916-1917	1
Capacity of institution	980
Average population	855.515
Total net cost of maintenance	$141,804 67
Net per capita cost of maintenance	165 75
Total appropriated for improvements and betterments by the Legislature of 1917	10,500 00
Total reappropriated for improvements and betterments by the Legislature of 1917	62,703 30
Total expended for improvements and betterments during the year	86,089 92
Gross expenditure for maintenance for the year ending June 30, 1917	142,924 63

This is an increase of $8,446.02 as compared with the twelve preceding months.

The population increased from 826.30 to 855.52.

The movement of the population during the year was as follows:

Number in institution July 1, 1916	855
Number received during the year	41
Number discharged during the year	31
Number died during the year	9
Number transferred during the year	0
Number in institution July 1, 1917	856

The improvements and betterments accomplished during the year included the completion of the cottage for 92 inmates; extensive alterations and additions to the boiler house; work on the water tank; additional laundry equipment and general repairs.

The following is a statement of the disposition of the appropriations for extraordinary repairs and improvements to July 1, 1917:

(Chapter 646, Laws of 1916, Part 3.)

Repairs	$5,000 00
Approvals, $4,839.83; balance, $160.17.	
Filter and water purification plant, etc. (Authorized $15,000)	7,500 00
Approvals, $12,900.65; balance, $2,099.35.	
Elevated water tank	10,000 00
Approvals, $7,307.74; balance, $2,692.26.	
Equipment for cottage for 92 inmates	7,500 00
Approvals, $7,226.77; balance, $273.23.	
Equipment for new cottages	7,500 00
Approvals, $3,814.15; balance, $3,685.85.	
Additional laundry equipment	2,500 00
Approvals, 2,464.20; balance, $35.80.	

(Chapter 646, Laws of 1916, Part 5.)

Reappropriated from Chapter 531, Laws of 1914.

Farm equipment	576 16
Approvals, $357.22; balance, $218.94.	

(Chapter 181, Laws of 1917, Part 3.)

Repairs $7,500 00
Approvals, $2,903.33; balance, $4,596.67.

Repairs to old boilers 5,000 00
Approvals, $5,000; no balance.

Two new boilers 18,000 00
Approvals, $14,393.75; balance, $3,606.25.

Stokers for boilers 15,000 00
Approvals, $13,915.25; balance, $1,084.75.

Filter water purification plant, etc. (Authorized $15,000) 7,500 00
Nothing approved; balance, $15,000.

(Chapter 181, Laws of 1917, Part 3.)

Cottages for inmates 52,000 00
Nothing approved; balance, $52,000.

(Chapter 181, Laws of 1917, Part 5.)

Reappropriated from Chapter 727, Laws of 1915.

Addition to boiler house, etc. 34,398 45
Approvals, $34,289.30; balance, $109.15.

Engine for dynamo 4,000 00
Approvals, $3,441; balance, $559.

Farm barn 3,500 00
Nothing approved; balance, $3,500.

Reappropriated from Chapter 728, Laws of 1915.

Conduits, sewer mains and electric feeders 1,129 17
Approvals, $1,128.94; balance, $0.23.

Hospital 15,339 26
Approvals, $5,527.05; balance, $7,812.21.

One cottage 4,336 42
Approvals, $775.74; balance, $3,560.68.

The following amount has been recommended for personal service, maintenance and operation for this institution for the fiscal year beginning July 1, 1918:

For personal service	$75,160 00	
For maintenance and operation . .	130,600 00	
		$205,760 00

NEW YORK STATE WOMAN'S RELIEF CORPS HOME, OXFORD, N. Y.

(Organic Law, Chapter 468, Laws of 1894. Date of opening, May 3, 1897.)

BOARD OF MANAGERS.*

Mrs. Georgianna Griffith, President..... New York, N. Y.
Mrs. Laura B. Clark, Vice President..... Oxford, N. Y.
Mrs. Mary E. Seeley, Secretary..... New York, N. Y.
Mr. Charles W. Brown, Treasurer..... Oxford, N. Y.
Mr. John H. Forey..... Syracuse, N. Y.
Mrs. Ella B. Scott..... New York, N. Y.

Superintendent, Col. James S. Graham.

Area of grounds (acres).....	177.5
Number of buildings.....	18
Capacity of institution.....	240
Average population.....	199.68
Total net cost of maintenance.....	$57,140 41
Net per capita cost of maintenance.....	286 16
Total appropriated for improvements and betterments by the Legislature of 1917.....	9,800 00
Total reappropriated for improvements and betterments by the Legislature of 1917.....	4,675 31
Total expended for improvements and betterments during the year.....	9,916 93
The gross expenditure for maintenance for the year ending June 30, 1917.....	57,320 64

This is an increase of $3,167.82 and an increased per capita of $20.77 with a decrease in the population from 203.36 to 199.68, a decrease of 3.68.

The movement of the population during the year ending June 30, 1917, was as follows:

	Men	Women	Total
Number in institution July 1, 1916...	32	181	213
Number received during the year....	11	7	18
Number readmitted during the year..	16	7	23

* One vacancy caused by the death on January 24, 1918, of Colonel William A. Boyd.

	Men	Women	Total
Number discharged during the year..	9	24	33
Number died during the year.....	5	53	58
Number in institution July 1, 1917...	36	156	192

The improvements and betterments accomplished during the year included work on the sewage disposal plant, on the water supply, pump, etc., addition to hospital and extensive repairs.

The following is a statement of the disposition of the appropriations for extraordinary repairs and improvements to July 1, 1917:

(Chapter 646, Laws of 1916, Part 3.)

Repairs $4,000 00
Approvals, $3,858.75; balance, $141.25.

Water supply..... 500 00
Approvals, $492.97; balance, $7.03.

(Chapter 646, Laws of 1916, Part 6.)

Reappropriated from Chapter 521, Laws of 1914.

Electric engine and dynamo..... 66 50
Approvals, $66.50; no balance.

New dynamo..... 67 85
Approvals, $67.65; balance, $0.20.

Reappropriated from Chapter 251, Laws of 1914.

Purchase of farm..... 226 86
Nothing approved; balance, $226.86.

(Chapter 181, Laws of 1917, Part 3.)

Repairs 1,500 00
Nothing approved; balance, $1,500.

Garbage and hose cart house..... 650 00
Nothing approved; balance, $650.

Manure pit and slaughterhouse..... 650 00
Nothing approved; balance, $650.

Completion of roads..... 2,000 00
Nothing approved; balance, $2,000.

Ice house and refrigerating plant..... 2,500 00
Nothing approved; balance, $2,500.

Piggery 2,500 00
Nothing approved; balance, $2,500.

(Chapter 181, Laws of 1917, Part 5.)

Reappropriated from Chapter 728, Laws of 1915.

Addition to hospital	$280 41

Approvals, $280.41; no balance.

Water supply	597 15

Approvals, $592.65; balance, $4.50.

Reappropriated from Chapter 727, Laws of 1915.

Water supply, pump, etc	997 50

Nothing approved; balance, $997.50.

Sewage disposal plant	2,800 25

Approvals, $2,674.55; balance, $125.70.

The following amount has been recommended for personal service, maintenance and operation for this institution for the fiscal year beginning July 1, 1918:

For personal service	$33,852 00	
For maintenance and operation	43,625 00	
		$77,477 00

NEW YORK HOUSE OF REFUGE, RANDALL'S ISLAND.

(Organic Laws, Chapter 126, Laws 1824. Date of opening, January 21, 1825.)

BOARD OF MANAGERS.

Mr. Isaac Townsend, President	New York, N. Y.
Stuyvesant F. Morris, M. D., Vice President	New York, N. Y.
Mr. E. W. Bloomingdale, Vice President	New York, N. Y.
Mr. Gordon Knox Bell, Secretary	New York, N. Y.
Mr. Winthrop Burr, Treasurer	New York, N. Y.
Mr. William B. Osgood Field	New York, N. Y.
Mr. Richard M. Hoe	New York, N. Y.
Mr. J. J. Townsend	New York, N. Y.
Mr. William I. Walter	New York, N. Y.
Mr. J. Sanford Barnes	New York, N. Y.
Mr. James Barnes	New York, N. Y.
Dr. J. E. Dearden	New York, N. Y.
Mr. T. Pearsall Field	New York, N. Y.
Mr. D. Crawford Clark	New York, N. Y.

Mr. Charles C. Archincloss..... New York, N. Y.
Dr. Ernest Fahnestock..... New York, N. Y.
Mr. Ira Barrows..... New York, N. Y.
Mr. Charles K. Beekman..... New York, N. Y.
Mr. Trowbridge Hall..... New York, N. Y.

Superintendent, Col. Edward C. Barber.

Area of grounds (acres).....	37.5
Number of buildings.....	21
Cacapity of institution.....	1,000
Average population.....	669.72
Total net cost of maintenance.....	$205,045 17
Net per capita cost of maintenance.....	306 17
Total appropriated for improvements and betterments by the Legislature of 1917.....	12,000 00
Total reappropriated for improvements and betterments by the Legislature of 1917.....	478 04
Total expended during the year for improvements and betterments.....	10,712 88
Total gross expenditure for maintenance for year ending June 30, 1917.....	212,923 46

This is a decrease of $3,464.15 as compared with the preceding similar period and is due in large measure to the fact that by working the Yorktown Heights Colony farm the necessity for buying potatoes, other vegetables, apples, etc., was saved.

The movement of the population during the year was as follows:

Number in institution June 30, 1916.....	727
Number received during the year.....	577
Number paroled during the year.....	638
Number died during the year.....	2
Number otherwise disposed of.....	24
Number in institution June 30, 1917.....	640

The improvements and betterments accomplished during the year included the completion of 750 feet of new iron fence built on a stone base 4 feet high about the yard level. This replaces

a 20 ft. stone wall. This improvement eliminates the repressive effect of the high stone wall and now discloses the waterways of Long Island Sound, Ward's Island and the far shore. This masonry and stone work in the stone base was done by the boys.

A stone wall of 1,000 feet, as well as a tide wall of some 400 feet, has been completed, having been made from stone formerly used in the high stone wall torn down.

Grading, filling and improving the low lands on the north and east sides is being extensively pursued so as to extend the garden, drill and athletic grounds.

In the power plant repairs were made to meet conditions because of the inadequacy of funds for new boiler installation.

The docks and floats have been overhauled, the lumber being acquired from the construction of the new bridge on the Island.

Walks were constructed from the tar which was a by-product of the gas house. This was mixed and laid by the boys.

About 1,000 cans of fruits and vegetables were preserved for winter use as a result of agricultural pursuits of the boys carried on at Yorktown Heights.

A 3½ ton ice plant has been completed and ice is now being manufactured to meet the needs of the institution. This was installed at a cost of $1,100, and saves the purchase of ice which costs from $300 to $400 annually.

The entrance halls, stairways and offices have been remodeled; tile flooring laid; lavatory fixtures installed along modern sanitary lines; steel ceilings placed; and the entire group was repainted and redecorated, all of this work having been accomplished by the boys.

In the ferry-boat "Refuge," a new boiler was installed as well as a new pump and 500 gallon tank; the entire boat was renovated and painted inside and out.

A direct conduit was tunneled through rock from the power plant to the South Wing of the main building, providing a much needed improvement. The tunnel had to be drilled through 50 feet of solid rock, all of which was accomplished by the boys.

The following is a statement of the disposition of the appropriations for extraordinary repairs and improvements to July 1, 1917:

Thiells — Laundry Building

(Chapter 646, Laws of 1916, Part 3.)

Repairs $15,000 00
Approvals, $7,076.31; balance, $7,923.69.

Altering and enlarging reception quarantine quarters 5,000 00
Nothing approved; balance, $5,000.

(Chapter 646, Laws of 1916, Part 6.)

Reappropriated from Chapter 531, Laws of 1914.

Removing cells..... 2,400 71
Approvals, $591.33; balance, $1,809.38.

(Chapter 181, Laws of 1917, Part 3.)

Repairs 2,000 00
Nothing approved; balance, $2,000.

New boiler..... 2,500 00
Nothing approved; balance, $2,500.

Electric dynamo, power motor, heater, etc..... 7,500 00
Nothing approved; balance, $7,500.

(Chapter 181, Laws of 1917, Part 5.)

Reappropriated from Chapter 727, Laws of 1915.

Equipment of trade schools, etc..... 478 04
Approvals, $478.04; no balance.

The following amount has been recommended for personal service, maintenance and operation for this institution for the fiscal year beginning July 1, 1918:

For personal service.....	$98,101 00	
For maintenance and operation..	137,075 00	
		$235,176 00

NEW YORK STATE HOSPITAL FOR THE TREATMENT OF INCIPIENT PULMONARY TUBERCULOSIS, RAY BROOK, N. Y.

(Organic Law, Chapter 426, Laws of 1900. Date of opening, July 1, 1904.)

BOARD OF TRUSTEES.

John Hurley, Ph. D., President..... Little Falls, N. Y.
Mr. Frank C. Hooper, Secretary..... North River, N. Y.
Rev. C. A. Ritchie..... Binghamton, N. Y.

Jacob Miller, M. D. ..... Buffalo, N. Y.
Frank Erdwurn, M. D. ..... New York, N. Y.
*Matthias Nicoll, Jr., M. D. ..... New York, N. Y.
†Mrs. Bessie Vosburgh ..... Buffalo, N. Y.

Superintendent, Albert H. Garvin, M. D.

Area of grounds (acres)	526
Number of buildings	39
Capacity of institution	320
Average population	313.45
Total net cost of maintenance for the year ending June 30, 1917	$65,784 14
Net per capita cost of maintenance	209 87
Total appropriated for improvements and betterments by the Legislature of 1917	5,500 00
Total reappropriated for improvements and betterments by the Legislature of 1917	0 00
Total expended for improvements and betterments during the year	3,193 03
Total gross expenditure for maintenance for the year ending June 30, 1917	152,637 35

This varied but little from the expenditure for the preceding similar period, being a decrease of $2.61.

The movement of the population during the year was as follows:

Number in hospital June 30, 1916	333
Number admitted during the year	371
Number discharged during the year	415
Number died during the year	2
Number in hospital July 1, 1917	308

Among the improvements and betterments accomplished at this institution are the following:

A storage battery was installed at the power house which provides electric light at night, thus doing away with the lanterns formerly used and minimizing the danger from fire.

* To fill vacancy caused by the resignation of Dr. Linsly R. Williams, to enter military service of the United States.
† To fill vacancy caused by the resignation of Dr. Erastus Corning, to enter military service of the United States.

Roof repairs have been made and the barn partially destroyed by fire has been rebuilt. Skylights and additional ventilators were provided over the kitchen and bakeshop.

Pavilions have been repainted and bungalows have been refloored.

Fallen timber about the institution is being cut as a fuel conservation. A concrete walk was provided between the Sanatorium and the Employes' Building.

The following is a statement of the disposition of the appropriations for extraordinary repairs and improvements to July 1, 1917:

(Chapter 646, Laws of 1916, Part 3.)

Repairs $4,000 00
Approvals, $3,964.57; balance, $35.43.

(Chapter 181, Laws of 1917, Part 3.)

Repairs 2,500 00
Nothing approved; balance, $2,500.
Storage battery..... 1,000 00
Nothing approved; balance, $1,000.
Milk room..... 2,000 00
Nothing approved; balance, $2,000.

The following amount has been recommended for personal service, maintenance and operation for this institution for the fiscal year beginning July 1, 1918:

For personal service.....	$58,360 00	
For maintenance and operation..	133,300 00	
		$191,660 00

ROME STATE CUSTODIAL ASYLUM, ROME, N. Y.

(Organic Law, Chapter 43, Laws of 1893. Date of opening, May, 1894.)

Board of Managers.

Cyrus J. Severance, M. D., President.....Mannsville, N. Y.
Mr. Frank Blake, Vice President..... Clinton, N. Y.
Mr. James A. Douglass, Secretary..... Oriskany Falls, N. Y.
William B. Reid, M. D..... Rome, N. Y.

Mr. Thomas W. Singleton..... Rome, N. Y.
John D. George, M. D..... Verona, N. Y.
Mr. George H. Brown..... Rome, N. Y.
Superintendent and Treasurer, Dr. Charles Bernstein.

Area of grounds (acres).....	594.83
Acreage leased.....	600
Number of buildings.....	34
Capacity of institution.....	1,300
Average population.....	1,572
Total net cost of maintenance.....	$314,581 32
Net per capita cost of maintenance.....	200 14
Total appropriated for improvements and betterments by the Legislature of 1917.....	28,000 00
Total reappropriated for improvements and betterments by the Legislature of 1917.....	11,237 06
Total expended for improvements and betterments during the year.....	51,713 32
Total gross expenditure for maintenance.....	316,336 83

This is an increase of $67,973.33 and a per capita increase of $37.60 as compared with the twelve months preceding. The population increased from 1,518 to 1,572 or about 54.

The movement of the population during the year was as follows:

	Boys	Girls	Total
Total number in institution July 1, 1916	1020	576	1596
Total admitted during the year.....	152	97	249
Total discharged during the year.....	135	87	222
Total in institution July 1, 1917.....	1037	586	1623

The improvements and betterments accomplished during the year amounted to approximately $52,000, of which over $33,000 was spent for the construction of the Dormitory Building. Other special fund expenditures included equipment and furnishings for Ward Building and repairs to maintain the general upkeep of the institution and plant.

The following is a statement of the disposition of the appropriations for extraordinary repairs and improvements to July 1, 1917:

THIELLS — KITCHEN AND DINING ROOM BUILDING (600 PEOPLE)

(Chapter 646, Laws of 1916, Part 3.)

Repairs $5,000 00
Approvals, $4,988.95; balance, $11.05.

Equipment and furniture for new Ward building. 15,000 00
Approvals, $14,967.64; balance, $32.36.

Additional bakery and equipment..... 2,000 00
Approvals, $1,429.50; balance, $570.50.

(Chapter 646, Laws of 1916, Part 6.)

Reappropriated from Chapter 521, Laws of 1914.

Reconstruction, etc., Buildings E and D..... 24,973 79
Approvals, $2.25; balance, $24,971.54.

Reappropriated from Chapter 531, Laws of 1914.

Construction dormitory building..... 83,331 73
Approvals, $82,707.97; balance, $623.76.

(Chapter 181, Laws of 1917, Part 3.)

Repairs 4,000 00
Approvals, $178; balance, $3,822.

Repairs to sewage disposal plant..... 5,000 00
Nothing approved; balance, $5,000.

Enlarged water line..... 15,000 00
Nothing approved; balance, $15,000.

Elevator, dormitory building..... 4,000 00
Nothing approved; balance, $4,000.

(Chapter 181, Laws of 1917, Part 5.)

Reappropriated from Chapter 727, Laws of 1915.

Addition to boiler house and equipment..... 10,394 06
Approvals, $597.83; balance, $9,796.23.

(Chapter 181, Laws of 1917, Part 5.)

Reappropriated from Chapters 727 and 728, Laws of 1915.

Toilet section, building G..... 843 00
Approvals, $737.87; balance, $105.13.

The following amount has been recommended for personal service, maintenance and operation, for this institution for the fiscal year beginning July 1, 1918:

For personal service..... $162,100 00
For maintenance and operation.. 245,725 00

$407,825 00

CRAIG COLONY FOR EPILEPTICS, SONYEA, N. Y.

(Organic Law, Chapter 363, Laws of 1894. Date of opening, January 27, 1896.)

BOARD OF MANAGERS.

Mr. Percy L. Lang, President..... Waverly, N. Y.
Mr. William T. Biggs, Secretary..... Trumansburg, N. Y.
Mr. Barney S. Beuerlein..... Mt. Morris, N. Y.
Frederick Peterson, M. D..... New York, N. Y.
Mr. Daniel B. Murphy..... Rochester, N. Y.
Mrs. Louise L. Van Rensselaer..... Albany, N. Y.
J. Ramsey Hunt, M. D..... New York, N. Y.

Medical Superintendent, William T. Shanahan, M. D.

Area of grounds (acres).....	1,898.5
Number of buildings	96
Number of buildings in course of construction....	3
Capacity of institution.....	1,400
Average population.....	1,464.25
Total net cost of maintenance.....	$318,270 30
Net per capita cost of maintenance.....	217 36
Total appropriation for improvements and betterments by the Legislature of 1917.....	105,000 00
Total reappropriation for improvements and betterments by the Legislature of 1917.....	107 50
Total expended for improvements and betterments during the year.....	37,168 16
Total gross expenditure for maintenance for the year ending June 30, 1917.....	349,937 95

This is a decrease of $2,772.72 as compared with the preceding corresponding period. It will be remembered that owing to the two important factors entering into the maintenance and operation of all institutions, change of fiscal year and segregated appropriations, the department was liberal in its allowances during the preceding year.

The movement of the population during the year was as follows:

	Male	Female	Total
Number in institution July 1, 1916...	783	683	1,466
Number admitted during the year,...	131	103	234

	Male	Female	Total
Number discharged or died during the year	148	85	233
Number died during the year	105	69	174
Number in institution July 1, 1917	766	700	1,466

Among the improvements and betterments accomplished during the year are the following:

Two brick dormitories, one-story construction, are nearing completion. These will afford space in the West Group to provide for patients from the vacated Letchworth House. When completed these cottages, Onondaga and Cayuga, will be occupied by the more helpless, physically and mentally, of the male patients.

Agricultural tile has been made in the Colony brickyard. It is planned to make sufficient brick to provide for underdraining the farm land.

Some red pine trees were set out in the Spring instead of white pine. Reforestation was conducted on the slope back of the Women's Group, from the Kisaqua Gorge to the East line. Much second growth has been removed from the fields south of the brickyard and it now remains to thin out about 900 acres of woodland.

Sheds were rebuilt on the site of an old barn. Four cottages were painted outside and one on the interior.

Concrete poles were erected to replace wooden electric light and telephone poles, and electric lights were installed from Laundry to Villa Flora Group. Cement walks were laid and gutters built in various parts of the Colony.

An addition was built to hospital smoke stack. Grading and planting has been done and many minor repairs were made throughout the institution.

The following is a statement of the disposition of the appropriations for extraordinary repairs and improvements to July 1, 1917:

(Chapter 646, Laws of 1916, Part 3.)

Repairs	$10,000 00
Approvals, $9,994.16; balance, $5.84.	
Construction of dormitories (authorized $80,000)	20,000 00
Approvals, $71,084.63; balance, $8,915.37.	

Water supply (authorized $25,000)..... $5,000 00
Approvals, $23,014.67; balance, $1,985.33.
Cold storage plant and equipment (authorized $35,000)..... 5,000 00
Approvals, $20,666.51; balance, $14,333.49.

(Chapter 181, Laws of 1917, Part 3.)

Repairs..... 10,000 00
Approvals, $7,968.84; balance, $2,031.16.
Construction of dormitories..... 45,000 00
See Chapter 646, Laws of 1916.
Supply of water..... 25,000 00
See Chapter 646, Laws of 1916.
Cold storage plant and equipment..... 30,000 00
See Chapter 646, Laws of 1916.

(Chapter 181, Laws of 1917, Part 5.)

Reappropriated from Chapter 728, Laws of 1915.
Central power and heating plant..... 107 50
Approvals, $95.50; balance, $12.

The following amount has been recommended for personal service, maintenance and operation, for this institution for the fiscal year beginning July 1, 1918:

For personal service..... $162,175 00
For maintenance and operation.. 264,600 00
$426,775 00

SYRACUSE STATE INSTITUTION FOR FEEBLE-MINDED CHILDREN, SYRACUSE, N. Y.

(Organic Law, Chapter 502, Laws of 1851. Date of opening, October 1, 1851.)

BOARD OF MANAGERS.

William A. Kelley, D. D. S., President..... Lowville, N. Y.
Mrs. Charles E. Crouse, Secretary..... Syracuse, N. Y.
Mr. Walter W. Cheney..... Manlius, N. Y.
Rt. Rev. John Grimes..... Syracuse, N. Y.
Mr. Ralph S. Bowen..... Syracuse, N. Y.
Edward S. Van Duyn, M. D..... Syracuse, N. Y.
Mr. Edward K. Butler..... Syracuse, N. Y.
Superintendent and Treasurer, O. Howard Cobb, M. D.

Area of grounds (acres)	274
Number of buildings	29
Capacity of institution	600
Average population	597.65
Total net cost of maintenance	$120,638 18
Net per capita cost of maintenance	201 81
Total appropriated for improvements and betterments by the Legislature of 1917	6,000 00
Total reappropriated for improvements and betterments by the Legislature of 1917	340 94
Total expended for improvements and betterments during the year	8,953 45
Total gross expenditure for maintenance during the year	125,768 47

This is a decrease of $1,552.15 as compared with the preceding similar period when by reason of the change in the fiscal year and the segregated appropriations the Department's allowances were liberal.

The movement of the population during the year was as follows:

	Girls	Boys	Total
Number in institution July 1, 1916	288	323	611
Number admitted during the year	12	41	53
Number discharged during the year	22	16	38
Number died during the year	3	6	9
Number present July 1, 1917	251	336	587

Of the number discharged 5 were self supporting, 21 were discharged to the Counties and 12 were removed by relatives.

Among the improvements and betterments accomplished at this institution during the year may be enumerated an addition to the garden cottage for male employees, mechanical stokers for two boilers, conversion of the heating lines in the girls' building to the vacuum system, installation of a corn cooker; and other appliances to complete the canning equipment where products from farm and garden are preserved. Steel ceilings were installed in the halls and dormitories of the North Wing and Boys' Building and an automatic regulator for the stoker for

motor was installed at the Boiler House. This insures an even steam pressure.

At Fairmount farm a drinking trough was installed in the pasture which provides Otisco water for the stock. This was done in view of the waste from the munition plant at Split Rock polluting the stream which flows through the institution's land. A severe gale blew down the silo to such an extent that a new tile silo was built.

The following is a statement of the disposition of the appropriations for extraordinary repairs and improvements to July 1, 1917:

(Chapter 646, Laws of 1916, Part 3.)

Repairs	$5,000 00
Approvals, $4,992.89; balance, $7.11.	
Reconstruction of heating system and stokers	11,500 00
Approvals, $4,601.30; balance, $6,898.70.	

(Chapter 181, Laws of 1917, Part 3.)

Repairs	6,000 00
Approvals, $1,657.74; balance, $4,342.26.	

(Chapter 181, Laws of 1917, Part 5.)

Reappropriated from Chapter 726, Laws of 1915.

Cattle and renovate farm buildings	340 94
Approvals, $200; balance, $140.94.	

The following amount has been recommended for personal service, maintenance and operation, for this institution for the fiscal year beginning July 1, 1918:

For personal service	$71,280 00
For maintenance and operation	94,225 00
	$165,505 00

LETCHWORTH VILLAGE, THIELLS, N. Y.

(Organic Law, Chapter 331, Laws of 1907. Date of opening, July 11, 1911.)

Board of Managers.

Mr. Frank A. Vanderlip, President ..... New York, N. Y.
Mr. Franklin B. Kirkbride, Secretary ..... New York, N. Y.
Mr. Oscar E. Reynolds, Treasurer ..... Haverstraw, N. Y.

Mr. Mortimer B. Patterson..... Nyack, N. Y.
Mrs. Edward H. Harriman..... New York, N. Y.
Mr. Thomas J. Colton..... New York, N. Y.
Mrs. Mabel T. Filor..... West Haverstraw, N. Y.

Superintendent, Charles S. Little, M. D.

Area of grounds (acres).....	2,084.44
Number of buildings.....	46
Number of buildings put in commission during the year.....	3
Number of buildings in course of construction....	6
Capacity of institution.....	342
Average population	337.08
Total net cost of maintenance for the year.....	$113,422 54
Net per capita cost of maintenance.....	336 49
Total appropriated for improvements and betterments by the Legislature of 1917.....	425,950 00
Total reappropriated for improvements and betterments by the Legislature of 1917.....	115,496 01
Total expended for improvements and betterments during the year.....	125,654 27
Total gross expenditures during the year.....	115,084 84

This is an increase of $13,475.11 as compared with the similar preceding period.

The movement of the population during the year was as follows:

	Male	Female	Total
Number in institutions June 30, 1916.	257	70	327
Number admitted during the year....	57	10	67
Number discharged during the year..	41	2	43
Number died during the year.....	10	.....	10

Among the improvements and betterments accomplished during the year was the following:

The Attendants' Home of slow burning construction was completed. This contains 40 beds and provides for attendants of the Boys' group. A service building, fireproof, consisting of a dining-room large enough to accommodate 600 children, an adequate kitchen and refrigerating and storage rooms was completed and occupied.

The waste weir was enlarged and the dam was repaired. The trunk sewer from the laundry and connecting with the main sewer to the disposal plant has been finished.

The four dormitories to complete the Boys' Group have the walls nearly built and about ready for roofs.

Contracts were let for eight new dormitories in the Women's Group, for an Assembly Hall, an Industrial Building in the Boys Group and an addition to the boiler house.

Other improvements include an addition to the cow barn 24 x 60 feet, divided for cows and calves; a cement milk house of four rooms near the cow barn was built; a shed for housing tools, farm machinery, etc., was built — 20 x 100 feet.

Much grading and seeding has been completed about the four cottages A, B, C and D. Walks have been laid to all exits and to the Attendants' Home entrance. Approximately 1,000 feet of underground cement tunnel, 6 x 6 in dimensions, was constructed to carry the heating lines from the present tunnel to Cottage G, and from which it is to be distributed to cottages E, F and H. This underground work involved much labor in excavating.

Perhaps one of the most important accomplishments from the institutional standpoint was the beginning of a school — a building that had been used for some two years for a kitchen and dining room. With the occupation of the new service building this building became available for a school. Some partitions were removed; some constructed until there are now seven rooms — five class rooms, one play room and one sewing room.

A band of twenty pieces is being successfully conducted as is a Girl's Orchestra. An important factor in the activities of this institution is the canning and preserving of vegetables. About 2,000 gallons of corn, string beans and tomatoes were canned.

The following is a statement of the disposition of the appropriations for extraordinary repairs and improvements to July 1, 1917:

(Chapter 646, Laws of 1916, Part 3.)

Repairs	$3,000 00
Approvals, $2,994.41; balance, $5.59.	
Architectural, engineering and other assistants	5,000 00
Approvals, $4,184.05; balance, $815.95.	

THIELLS — TUNNEL FOR STEAM CONDUIT TO DORMITORY

Sewer lines $5,000 00
Approvals, $5,000; no balance.
Alterations and extension of dam..... 5,000 00
Approvals, $4,687.85; balance, $312.15.
Construction of storehouse, bakery, refrigerating plant and cold storage building (authorized $60,000) 15,000 00
Approvals, $59,971.22; balance, $28.78.
Construction of cottages E, F, G and H (authorized $168,000) 42,000 00
Approvals, $167,118.66; balance, $881.34.
Tunnel, conduit work, steam and return piping and hot water piping (authorized $30,000).. 10,000 00
Approvals, $29,172.48; balance, $827.52.
Equipment and fixtures for Attendants' Home.... 6,000 00
Approvals, $5,936.51; balance, $63.49.
Equipment and fixtures for Service Building.... 9,500 00
Approvals, $6,713.41; balance, $2,786.59.

(Chapter 181, Laws of 1917, Part 3.)

Repairs 1,500 00
Approvals, $282.90; balance, $1,217.10.
Plumbing and lighting..... 1,450 00
Approvals, $316.63; balance, $1,133.37.

(Chapter 181, Laws of 1917, Part 3.)

Construction of storehouse, bakery and refrigerating plant (authorized $60,000)..... 45,000 00
See Chapter 646, Laws of 1916.
Equipment, refrigerating plant and cold storage building 32,000 00
Nothing approved; balance, $32,000.
Construction of cottages E, F, G and H (authorized $168,000) 126,000 00
See Chapter 646, Laws of 1916.
Tunnel, conduit work, steam and return piping, etc. (authorized $30,000) 20,000 00
See Chapter 646, Laws of 1916.

Architectural and other assistants..... $10,000 00
Percentage contract.
Assembly Hall (authorized $55,000)..... 25,000 00
Nothing approved; balance, $55,000.
Industrial Building (authorized $40,600)..... 15,000 00
Nothing approved; balance, $40,600.
Service building (authorized $58,000)..... 20,000 00
Nothing approved; balance, $58,000.
Attendants' Home (authorized $54,000)..... 20,000 00
Nothing approved; balance, $54,000.
Eight cottages (authorized $336,000)..... 60,000 00
Nothing approved; balance, $336,000.
Underground electric telephone, sewer and water connections (authorized $21,000)..... 5,000 00
Approvals, $12,475; balance, $8,525.
Underground piping, tunnel and conduit work (authorized $100,000) 20,000 00
Nothing approved; balance, $100,000.
Bridge across creek..... 15,000 00
Nothing approved; balance, $15,000.

Chapter 181, Laws of 1917, Part 3.)

Addition to central heating plant and equipment (authorized $40,000) 10,000 00
Nothing approved; balance, $40,000.

(Chapter 181, Laws of 1917, Part 5.)

Reappropriated from Chapter 727, Laws of 1915.
Attendants' Home 14,315 21
Nothing approved; balance, $14,315.21.
Replacing wooden bridges 11,000 00
Approvals, $11,000; no balance.
Service Building 22,245 32
Approvals, $16,499.94; balance, $5,745.40.
Reappropriated from Chapter 728, Laws of 1915.
Extending sewerage system 1,505 98
Approvals, $1,112.74; balance, $393.24.
Laundry building and equipment..... 31,747 32
Approvals, $25,417.44; balance, $6,329.88.

Steam conduits and piping	$2,137 83
Approvals, $452.85; balance, $1,684.98.	
Tunnel, conduit work, steam return piping etc...	32,544 35
Approvals, $24,708.83; balance, $7,835.52.	

The following amount has been recommended for personal service, maintenance and operation for this institution for the fiscal year beginning July 1, 1918:

For personal service	$83,308 33
For maintenance and operation	107,800 00
	$191,108 33

NEW YORK STATE HOSPITAL FOR THE CARE OF CRIPPLED AND DEFORMED CHILDREN, WEST HAVERSTRAW, N. Y.

(Organic Law, Chapter 369, Laws of 1900, for institution at Tarrytown. Date of opening, December 7, 1900. Institution transferred to West Haverstraw, April 1, 1905.)

Mr. George Blagden, President and Treasurer.New York, N. Y.
Mr. Auguste M. Thiery, Secretary.....New York, N. Y.
Mr. Henry W. Hardon.....New York, N. Y.
Mrs. John Dewey.....New York, N. Y.
Mr. Arthur H. Masten.....New York, N. Y.
Mrs. Frank E. Wallis.....New York, N. Y.
Dr. Walter Thompson.....Garrison, N. Y.
Surgeon-in-Chief and Superintendent, John Joseph Nutt, M. D.

Area of grounds (acres)	48.5
Number of buildings	11
Number of buildings in course of construction..	2
Capacity of institution	118
Average population	113.03
Total net cost of maintenance	$44,902 18
Net per capita cost of maintenance	397 26
Total appropriated for improvements and betterments by the Legislature of 1917	47,200 00
Total reappropriated for improvements and betterments by the Legislature of 1917	8,513 07

Total expended during the year for improvements and betterments	$17,591 61
Total gross expenditure for maintenance for the year ending June 30, 1917	44,968 29

This is an increase of $6,128.05 as compared with the similar preceding period.

The movement of the population during the year was as follows:

Number in institution July 1, 1916	116
Number received during the year	56
Number discharged during the year	54
Number died during the year	2
Number cured during the year	16
Number improved during the year	34
Number unimproved during the year	2
Number in institution June 30, 1917	118

It is a subject worthy of mention that since the establishment of this institution there has never been a death from any cause other than a complication of the disease for which the patient was admitted, and of over 500 patients who have been treated since December 1, 1900 when the institution was opened, but 14 have died from some condition concerning which they were admitted.

It may be interesting here to note that of 505 cases handled at this institution, 126 were discharged as cured; 224, discharged as improved, most of these being known as "practical or economic cases;" twenty-three were discharged as unimproved largely as a result of being removed by parents before the treatment had become effective.

Too little is known of the effective work at this institution for Crippled and Deformed Children. It is primarily for the poor of New York State. It treats children "who are crippled or deformed or are suffering from disease from which they are likely to become crippled or deformed" * * * but "no patient suffering from an incurable disease shall be admitted to said hospital."

The following shows the diseases which are being treated.

Hip joint disease, Pott's disease, tuberculosis of bones, rheumatic joints, spine curvatures, congenital dislocations, cerebral paralysis, various forms of infantile paralysis and its accompanying deformities.

The average residence for patients in the hospital who have been discharged is something over a year and a half; that of continued patients is approximately two years and two months.

The average residence of both discharged and continued patients is a little over one year and ten months.

As the average residence of a patient is at best of short duration, the schooling received is of importance, not so much by reason of saving a loss of time while away from home and school under ordinary conditions but as a part of the curative treatment.

Primary and grammar grades are maintained and four sessions of two hours each are held. An Industrial School has a session for three hours' instruction each day. These patients are rarely bed patients to exceed two months and the schooling under ordinary circumstances is beneficial as their minds are normal and active in the main as the ordinary healthy child.

Among the improvements and betterments accomplished at this institution may be enumerated the following:

Work has progressed on the new main hospital building and the work of equipment has been carried on.

Extensive repairs were made during the year amounting to approximately $3,000 and included:— painting isolation cottage and barn; repairing 1,800 square feet of roof on main building and roof gutters; repairing chimneys; repairing employes' rooms, removing plaster and installing metal ceilings; repairing hot water system; repairs to road drains, walks and floors and the necessary repairs to maintain the upkeep of the institution.

The following is a statement of the disposition of the appropriations for extraordinary repairs and improvements to July 1, 1917.

(Chapter 646, Laws of 1916, Part 3.)

Repairs	$4,500 00
Approvals, $4,498.04; balance, $1.96.	
Construction to complete main hospital (authorized $55,000.)	25,000 00
Approvals, $53,176.36; balance, $1,823.64.	

Laundry building, brick	$3,500 00
Nothing approved; balance, $3,500.	
Heating solaria	1,200 00
Nothing approved; balance, $1,200.	
Water tank connections	7,500 00
Nothing approved; balance, $7,500.	
(Chapter 181, Laws of 1917, Part 3.)	
Repairs	1,700 00
Nothing approved; balance, $1,700.	
Construction to complete main hospital building (authorized $55,000.)	20,000 00
See Chapter 646, Laws of 1916.	
Equipment new laundry	4,000 00
Nothing approved; balance, $4,000.	
Water piping	1,500 00
Nothing approved; balance, $1,500.	
Brick laundry	2,000 00
Nothing approved; balance, $2,000.	
(Chapter 181, Laws of 1917, Part 5.)	
Reappropriated from Chapter 728, Laws of 1915	
Main hospital equipment	1,543 43
Nothing approved; balance, $1,543,43.	
New hospital building	5,919 64
Approvals, $5,914.21; balance, $5.43.	
Railroad switch	1,050 00
Nothing approved; balance, $1,050.00.	
(Chapter 575, Laws of 1917)	
Purchase of land — Wemple property 48 acres	18,000 00
Nothing approved; balance, $18,000.00.	

The following amount has been recommended for personal service, maintenance and operation for this institution, for the fiscal year beginning July 1, 1918:

For personal service	$43,984 00
For maintenance and operation	47,650 00
	$91,634 00

NEW YORK STATE TRAINING SCHOOL FOR BOYS, YORKTOWN HEIGHTS, N. Y.

(Organic Law, Chapter 718, Laws of 1904.)

*Board of Managers.**

Area of grounds (acres)	490.5
Number of buildings	11
Number of buildings in course of construction	8
Capacity	.....

An average of 25 boys was maintained at this institution from the institution at Randall's Island. The institution has never been formally opened for the reception of inmates.

The total net cost of maintenance during the year.	$2,219 49
Total appropriated for improvements and betterments by the Legislature of 1917	None
Total reappropriated for improvements and betterments by the Legislature of 1917	43,663 33
Total expended during the year for improvements and betterments	33,430 93
Total gross expenditure for maintenance	2,999 94

This is a decrease of $8,139.75 as compared with the similar preceding period.

The following is a statement of the disposition of the appropriations for extraordinary repairs and improvements to July 1, 1917:

(Chapter 181, Laws of 1917, Part 5.)

Reappropriated from Chapter 728, Laws of 1915.

Seven cottages for boys $43,663 33

Approvals, $36,678.64; balance, $6,984.69.

The institution at Yorktown Heights was practically at a standstill owing to the opposition which arose concerning the completion of this and other institutions within the limits of the Croton Watershed of which Yorktown Heights is a part.

* The members of the Board of Managers resigned early in July, 1917.

Fourteen years ago the organic law was written upon the statutes. A site of 500 acres was chosen at Yorktown Heights and several stone structures have been erected, a branch railroad built, roads constructed, a pumping station installed, etc. The stone structures — seven cottages — are not yet completed and the work of completing the school has been abandoned.

Much hostile criticism has been raised until at the instance of the New York city authorities, the Governor issued an executive order to stop construction pending an investigation which is still under consideration. As a result, no definite activities can be carried on any further than to provide a caretaker which the Legislature has done.

Meanwhile, crops were already in the ground. Excerpts from the annual report of the New York House of Refuge at Randall's Island are given to show how the site was utilized:

THE FARM COLONY.

"Our farm work at Yorktown has developed as planned last year. We have had there an average of about twenty-five boys, at a time; we harvested last year's crop, did the winter work incident to the care of the farm, the stock and increase; built fences, improved roads, harvested ice, cut fence posts, tilled the ground and sowed and planted the crop now under cultivation. If our administration of this farm should be made permanent there would be opportunity for developing our farm groups.

"It should be understood that when we began operations at Yorktown in August last year the crop and garden were already in the ground. It had been planted without regard to what was most needed in this institution and our duty was that of harvesting that crop and saving it for the State. Most of it was used on the Yorktown premises for the maintenance of the farm superintendent, his family and the farm group and stock; and furnishing some seed for this year. The $3,000 which the State appropriated a year ago for Yorktown was already mortgaged largely for salaries when we assumed charge, or was expended for running expenses which could have been incurred irrespective of our operations. But very little produce was available last year for use of this institution. A record for it has been kept and the market value of it is given as about $1,000. It is therefore a fact that in reality returns on our operations at Yorktown began with this year. We had the opportunity of deciding what crops should be planted and what share should be used for institution maintenance, for farm maintenance, for stock maintenance and for seed for the future year. The amount of the appropriation this year is $2,400. Of this amount $1,200 is for the salary of the former superintendent. The statement following this report shows approximately how this money and additional funds will be spent and the value of the anticipated yield this fiscal year beginning July 1, 1917."

THIELLS — DRIVEWAY BUILT BY BOYS — DORMITORY

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UNIVERSITY OF ILLINOIS

STATE REFORMATORY FOR MISDEMEANANTS*

(Organic Law, Chapter 502, Laws of 1912.)

Board of Managers

		Term expires
Hon. John J. Brady, President	Albany	Feb. 1920
George M. Parker, M. D., Secretary	New York	Feb. 1921
Mr. James F. Boyle	New York	Feb. 1916
Jacob Ruppert, Jr	New York	Feb. 1919
Joseph Kuhn, D. D. S	New York	Feb. 1915
Mr. Simon A. Nash	Buffalo	Feb. 1917
Mr. Silvan Levy	Brooklyn	Feb. 1915

STATE INDUSTRIAL FARM COLONY, GREEN HAVEN, DUTCHESS COUNTY, N. Y.*

(Organic Law, Chapter 812, Laws of 1911.)

Board of Managers†

		Term expires
Mr. Samuel Untermyer, President	New York	Feb. 1919
Mr. Jacob Brill	Poughquag	Feb. 1923
Mr. John G. O'Keefe	New York	Feb. 1917
George F. Warren, Ph.D	Ithaca	Feb. 1922
Mr. Charles S. Rogers	Hudson	Feb. 1920
Mr. Louis E. Desbecker	Buffalo	Feb. 1921

ILLUSTRATIONS

Photographs have been selected from most of the institutions in this group with a view of bringing each closer to the reader's attention. When it is considered that there are five great classes of institutions, each with their variations, spread all over the length and breadth of the Empire State, with an aggregate population of between 10,000 and 11,000 wards, housed and cared for in upwards of 800 buildings, included in areas of land amounting to nearly 10,000 acres, even photographs give only a small — a very inadequate idea of the vast work which the State is carrying on year after year, benefiting, reforming, healing, teaching, protecting and supporting boys and girls, young and old, feeble-

* This institution is not in operation.
† One vacancy.

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minded and defectives in the nineteen institutions under the supervision of this Department.

Gardening has been a distinctive feature of the many activities during the year and several institutions have submitted illustrations of what they are doing.

CONCLUSION

While it has been my pleasure to have been associated with this work for several months, during all of which time I have found the activities of the most intensive interest, my tenure of office has covered scarcely a fortnight of the fiscal year which this report covers. This document is made up therefore from the records and along the general lines that have maintained for several years, that are the business activities of this office. These records are kept in such detail as is necessary to cover the wide scope of the work in which the Fiscal Supervisor of State Charities' Department is engaged. It is a pleasure to record and a matter of gratification to report that there is a manifestation on the part of the managers, officers and employees to co-operate with this Department in its aim to administer the affairs of all the institutions in this group so that the benefits for which each was established may be brought to the highest possible standard on the one hand and to conserve the State's resources with that efficiency that makes for economy and good business, on the other.

It is my aim to supervise the fiscal affairs of these institutions to the extent that at the end of another year I may record something of value to the State's best interests, both to the wards and to the taxpayers.

Respectfully submitted,

FRANK R. UTTER.

STATUTES GOVERNING THE STATE INSTITUTIONS REPORTING TO THE FISCAL SUPERVISOR OF STATE CHARITIES, INCLUDING ANNOTATIONS AND OPINIONS OF THE ATTORNEY-GENERAL WITH REFERENCE THERETO

STATUTE LAWS

AN ACT relating to State Charities, constituting chapter 55 of the Consolidated Laws

Chapter 57, Laws of 1909 as amended by chapters 149, 240, 258, 339 and 340 of the Laws of 1909; chapters 47, 133, 260, 376 and 449 of 1910; and chapters 9, 172, 305, 405, 447, 486, 555, 588, 601, 609 and 843 of 1911; chapters 310 and 448 of the Laws of 1912; chapters 173, 605, 662 and 663 of the Laws of 1913; and chapters 39, 40, 165, 166, 361, 405 and 517 of the Laws of 1914.

STATE CHARITIES LAW

Article 1. Short title; definitions (§§ 1, 2).
2. State board of charities (§§ 3–20).
3. State charities' aid association (§§ 30–32).
4. Regulation of state charitable institutions (§§ 40–51).
5. Syracuse state institution for feeble-minded children (§§ 60–70).
6. State custodial asylum for feeble-minded women (§§ 80–83).
7. Rome state custodial asylum (§§ 90–95).
8. Craig colony for epileptics (§§ 100–116).
9. New York state hospital for the care of crippled and deformed children (§§ 130–139).
10. New York state hospital for the treatment of incipient pulmonary tuberculosis (§§ 150–163).
11. Institutions for juvenile delinquents (§§ 180–214).
12. House of refuge and reformatory for women (§§ 220–223).
13. New York state woman's relief corps home (§§ 250–258).
14. Thomas Indian school (§§ 270–276).
22. General provisions applicable to charitable institutions (§§ 450–459).
23. Laws repealed; when to take effect (§§ 470–471).

ARTICLE 1

Short Title; Definitions

Section 1. Short title.
2. Definitions.

§ 1. Short title. This chapter shall be known as the " State Charities Law."

§ 2. Definitions. The term " state charitable institutions," when used in this chapter, shall include all institutions of a charitable, eleemosynary, correctional or reformatory character, supported in whole or in part by the state, except institutions for the instruction of the deaf and dumb and the blind, and such institutions which, by section eleven, article eight of the constitution, are made subject to the visitation and inspection of the commission in lunacy or the prison commission, whether managed or controlled by the state or by private corporations, societies or associations.

ARTICLE 2

State Board of Charities

Section 3. State board of charities.
4. Officers of the board.
5. Compensation and expenses of commissioners.
6. Meetings and effect of nonattendance.
7. Office room and supplies.
8. Official seal, certificates and subpœnas.
9. General powers and duties of board.
10. Visitation, inspection and supervision of institutions.
11. Soldiers and sailors' home exempted.
12. Powers and duties of board on visits and inspections.
13. Investigations of institutions.
14. Orders of board directed to institutions.
15. Correction of evils in administration of institutions.
16. Duties of the attorney-general and district attorneys.
17. State, nonresident and alien poor.
18. Transfers of inmates of state charitable institutions.
19. Reports of state board of charities.
20. Institutions for the deaf and dumb and the blind.

THIELLS — YOUNG GARDENERS WEEDING CABBAGE

§ 3. State board of charities. There shall continue to be a state board of charities, composed of twelve members, who shall be appointed by the governor, by and with the advice and consent of the senate, one of whom shall be appointed from and reside in each judicial district of the state, and three from the city of New York, who shall reside in such city. They shall be known as commissioners of the state board of charities, and hold office for eight years. No commissioner shall qualify or enter upon the duties of his office, or remain therein, while he is a trustee, manager, director or other administrative officer of an institution subject to the visitation and inspection of such board. The commissioners in office at the time this chapter takes effect shall continue in office for the terms for which they were respectively appointed.

§ 4. Officers of the board. The board may elect a president and vice-president from its own members, and shall appoint and continue to have a secretary, and may appoint such other officers, inspectors and clerks as it may deem necessary or proper and fix their compensation, who shall respectively hold their offices during the pleasure of the board.

§ 5. Compensation and expenses of commissioners. The compensation of each commissioner, in recognition of the provisions of the constitution, is fixed at ten dollars for each day's attendance at meetings of the board or of any of its committees not exceeding in any one year the sum of five hundred dollars. The expenses of each commissioner necessarily incurred while engaged in the performance of the duties of his office, and his outlay for any assistance that may have been required in the performance of such duties, on the same being paid out and certified by the commissioner making the charge, shall be paid by the treasurer, on the warrant of the comptroller.

§ 6. Meetings and effect of nonattendance. The board may adopt rules and orders, regulating the discharge of its functions and defining the duties of its officers. It shall, by rule, provide for holding stated and special meetings. Six members regularly convened shall constitute a quorum. The failure on the part of any commissioner to attend three consecutive meetings of

the board during any calendar year, unless excused by a formal vote of the board, may be treated by the governor as a resignation by such nonattending commissioner and the governor may appoint his successor. The annual reports of the board shall give the names of commissioners present at each of its meetings.

§ 7. Office room and supplies. The trustees of public buildings shall furnish and assign to such board, in the capitol at Albany, suitably furnished rooms for its office and place of holding meetings, and the comptroller shall furnish it with all necessary journals, account books, blanks and stationery.

§ 8. Official seal, certificates and subpœnas. The board shall cause a record to be kept of its proceedings by its secretary or other proper officer, and it shall have and use an official seal; and the records of its proceedings and copies of all papers and documents in its possession and custody may be authenticated in the usual form, under such seal and the signature of its president or secretary, and shall be received in evidence in the same manner and with like effect as deeds regularly acknowledged or proven; it may issue subpœnas, which, when authenticated by its president and secretary, shall be obeyed and enforced in the same manner as obedience is enforced to an order or mandate made by a court of record.

§ 9. General powers and duties of board. The state board of charities shall visit, inspect and maintain a general supervision of all institutions, societies or associations which are of a charitable, eleemosynary, correctional or reformatory character, whether state or municipal, incorporated or not incorporated, which are made subject to its supervision by the constitution or by law; and shall

1. Aid in securing the just, humane and economic administration of all institutions subject to its supervision.

2. Advise the officers of such institutions in the performance of their official duties.

3. Aid in securing the erection of suitable buildings for the accommodation of the inmates of such institutions aforesaid.

4. Approve or disapprove the organization and incorporation of all institutions of a charitable, eleemosynary, correctional or

reformatory character which are or shall be subject to the supervision and inspection of the board.

5. Investigate the management of all institutions made subject to the supervision of the board, and the conduct and efficiency of the officers or persons charged with their management, and the care and relief of the inmates of such institution therein or in transit.

6. Aid in securing the best sanitary condition of the buildings and grounds of all such institutions, and advise measures for the protection and preservation of the health of the inmates.

7. Aid in securing the establishment and maintenance of such industrial, educational and moral training in institutions having the care of children as is best suited to the needs of the inmates.

8. Establish rules for the reception and retention of inmates of all institutions which, by section fourteen of article eight of the constitution, are subject to its supervision.

9. Investigate the condition of the poor seeking public aid and advise measures for their relief.

10. Administer the laws providing for the care, support and removal of state and alien poor and the support of Indian poor persons.

11. Collect statistical information in respect to the property, receipts and expenditures of all institutions, societies and associations subject to its supervision, and the number and condition of the inmates thereof, and of the poor receiving public relief.

§ 10. Visitation, inspection and supervision of institutions. All institutions of a charitable, eleemosynary, reformatory or correctional character or design, including reformatories (except those now under the supervision and subject to the inspection of the prison commission), but including all reformatories, except those in which adult males convicted of felony shall be confined, asylums and institutions for idiots and epileptics, alms-houses, orphan asylums, and all asylums, hospitals and institutions, whether state, county, municipal, incorporated or not incorporated, private or otherwise, except institutions for the custody, care and treatment of the insane, are subject to the visitation, inspection and supervision of the state board

of charities, its members, officers and inspectors. Such institutions may be visited and inspected by such board, or any member, officer or inspector duly appointed by it for that purpose, at any and all times. Such board or any member thereof may take proofs and hear testimony relating to any matter before it, or before such member, upon any such visit or inspection. Any member or officer of such board, or inspector duly appointed by it, shall have full access to the grounds, buildings, books and papers relating to any such institution, and may require from the officers and persons in charge thereof any information he may deem necessary in the discharge of his duties. The board may prepare regulations according to which, and provide blanks and forms upon which, such information shall be furnished, in a clear, uniform and prompt manner, for the use of the board. No such officer or inspector shall divulge or communicate to any person without the knowledge and consent of said board any facts or information obtained pursuant to the provisions of this chapter; on proof of such divulgement or communication such officer or inspector may at once be removed from office. The annual reports of each year shall give the results of such inquiries, with the opinion and conclusions of the board relating to the same. Any officer, superintendent or employee of any such institution, society or association who shall unlawfully refuse to admit any member, officer or inspector of the board, for the purpose of visitation and inspection, or who shall refuse or neglect to furnish the information required by the board or any of its members, officers or inspectors, shall be guilty of a misdemeanor, and subject to a fine of one hundred dollars for each such refusal or neglect. The rights and powers hereby conferred may be enforced by an order of the supreme court after notice and hearing, or by indictment by the grand jury of the county, or both.

§ 11. Soldiers and Sailors' home exempted. The New York state soldiers and sailors' home is hereby exempted from the management and control of the state board of charities, and in respect to said institution said board is hereafter only to exercise its constitutional right to visit and inspect.

§ 12. Powers and duties of board on visits and inspections. On such visits, inquiry shall be made to ascertain:

1. Whether all parts of the state are equally benefited by the institutions requiring state aid.

2. The merits of any and all requests on the part of any such institution for state aid, for any purpose, other than the usual expenses thereof; and the amount required to accomplish the object desired.

3. The sources of public moneys received for the benefit of such institution, as to the proper and economical expenditure of such moneys and the condition of the finances generally.

4. Whether the objects of the institution are being accomplished.

5. Whether the laws and the rules and regulations of this board, in relation to it, are fully complied with.

6. Its methods of industrial, educational and moral training, if any, and whether the same are best adapted to the needs of its inmates.

7. The methods of government and discipline of its inmates.

8. The qualifications and general conduct of its officers and employees.

9. The condition of its grounds, buildings and other property.

10. Any other matter connected with or pertaining to its usefulness and good management.

§ 13. Investigations of institutions. The board may direct an investigation, by a committee of one or more of its members, of the affairs and management of any institution, society or association subject to its supervision, or of the conduct of its officers and employees. The commissioner or commissioners designated to make such investigation are hereby empowered to issue compulsory process for the attendance of witnesses and the production of papers, to administer oaths, and to examine persons under oath, and to exercise the same powers in respect to such proceedings as belong to referees appointed by the supreme court.

§ 14. Orders of board directed to institutions. If it shall appear, after such investigation, that inmates of the institution are cruelly, negligently or improperly treated, or

inadequate provision is made for their sustenance, clothing, care, supervision or other condition necessary to their comfort and well being, said board may issue an order, in the name of the people, and under its official seal, directed to the proper officers or managers of such institutions, requiring them to modify such treatment or apply such remedy, or both, as shall therein be specified; before such order is issued, it must be approved by a justice of the supreme court, after such notice as he may prescribe and an opportunity to be heard, and any person to whom such an order is directed who shall wilfully refuse to obey the same, shall, upon conviction, be adjudged guilty of a misdemeanor.

§ 15. Correction of evils in administration of institutions. The state board of charities shall call the attention of the trustees, directors or managers of any such institution, society or association, subject to its supervision, to any abuses, defects or evils which may be found therein, and such officers shall take proper action thereon, with a view to correcting the same, in accordance with the advice of such board.

§ 16. Duties of the attorney-general and district attorney. If, in the opinion of the board or any three members thereof, any matter in regard to the management or affairs of any such institution, society or association, or any inmate or person in any way connected therewith, require legal investigation or action of any kind, notice thereof may be given by the board, or any three members thereof, to the attorney-general, and he shall thereupon make inquiry and take such proceedings in the premises as he may deem necessary and proper. It shall be the duty of the attorney-general and of every district attorney when so required, to furnish such legal assistance, counsel or advice as the board may require in the discharge of its duties.

§ 17. State, nonresident and alien poor. A poor person shall not be admitted as an inmate into a state institution for the feeble-minded, or epileptics, unless a resident of the state for one year next preceding the application for his admission. The state board of charities, and any of its members or officers, may, at any time, visit and inspect any institution subject to its supervision to ascertain if any inmates supported therein

at a state, county or municipal expense are state charges, nonresidents or alien poor; and it may cause to be removed to the state or county from which he came any such nonresident or alien poor found in any such institution.

§ 18. Transfers of inmates of state charitable institutions. When, in the judgment of the state board of charities, any inmate of any state charitable institution more properly belongs in a state charitable institution other than the one to which he or she was originally committed, or would be benefited by transfer to any other state charitable institution, the state board of charities with the written approval of the governor may order such transfer of such inmate. Before issuing such order the state board of charities shall notify the board of managers of the institution from which and of the institution to which such transfer is to be made, and shall afford them an opportunity to be heard. Copies of such order shall be sent to the boards of managers and the superintendents of the institution where the inmate then is and of the institution to which he or she is to be transferred. The authorities of the institution to which such inmate is to be transferred shall, at the expense of such institution, provide for the conveyance of such inmate from such other state charitable institution as may be designated by the state board of charities in such order, and such inmate shall be received by the authorities of the institution to which such transfer is made. When any inmate is so transferred there shall be furnished certified copies of the commitment papers and of the record of such inmate. The board of managers of the institution to which such inmate is transferred shall have all the powers and duties in relation to such inmate which it possesses in relation to other inmates of such institution.

§ 19. Reports of state board of charities. The state board of charities shall annually report to the legislature its acts, proceedings and conclusions for the preceding year, with results and recommendations, which report shall include the information obtained in its inquiries and investigations, and from the reports made to it as in this chapter provided, giving a complete and itemized statement of expenditures for state poor,

and of such other matters relating to the institutions subject to its visitations as it may deem necessary or proper. The board shall collect and, so far as it shall deem advantageous, embody in its annual reports such information as it may deem proper relating to all institutions subject to the visitation of the board and respecting the best manner of dealing with those who require assistance from the public funds, or who receive aid from private charity, and represent its views as to the best methods of caring for the poor and destitute children who may be distributed through the various institutions of the state, or who may be without instruction or guidance, and furnish in tabulated statements, as nearly as possible, the number, sex, age and nativity of persons in this state, and in the several counties thereof, who are in any way receiving the aid of public, private or organized charity, with any other particulars it may deem proper. And all officers of such institutions shall furnish such statistics on or before the first day of November in each and every year for the preceding fiscal year, as may be required by said board; and every person refusing to do so, in violation of this section, without reasonable excuse, shall be subject to a penalty of one hundred dollars, to be sued for in the name of the people by the attorney-general of the state, upon his receiving written notice from the state board of charities of such refusal. The annual reports of the board may, in its discretion, present the designs and plans and the general estimates for buildings and improvements which it may deem necessary for any state charitable institution, with the opinion of the board respecting any appropriation required as asked in behalf of such institution, other than for maintenance or ordinary purposes. The board may, in its discretion, and shall, when required by the governor, or either house of the legislature, make other and special reports.

§ 20. Institutions for the deaf and dumb and the blind. Institutions for the deaf and dumb and the blind shall be subject to such visitation and inspection by the state board of charities as the constitution provides, but nothing in this article shall be deemed to take from the comptroller of the state any power which he now has to audit and supervise the expenditures made on account of the institutions for deaf-mutes and for the blind.

ARTICLE 3

State Charities Aid Association

Section 30. Visits by the state charities aid association.
31. Duties of officers in charge of institutions; enforcement of orders.
32. Annual reports.

§ 30. Visits by the state charities aid association. Any justice of the supreme court, on written application of the state charities aid association, through its president or other officer designated by its board of managers, may grant to such person as may be named in such application, orders to enable such persons, or any of them, as visitors of such association to visit, inspect and examine, in behalf of such association, any of the public charitable institutions and state hospitals for the insane owned by the state, and the county, town and city poor-houses and alms-houses within the state. The persons so appointed to visit, inspect and examine such institutions shall reside in the counties from which such institutions receive their inmates, and such appointments shall be made by a justice of the supreme court of the judicial district in which such visitors reside. Each order shall specify the institution to be visited, inspected and examined and the name of each person by whom such visitation, inspection and examination shall be made, and shall be in force for one year from the date on which it shall have been granted, unless sooner revoked.

§ 31. Duties of officers in charge of institutions; enforcement of orders. All persons in charge of any such institution shall admit each person named in any such order into every part of such institution, and render such person every possible facility to enable him to make in a thorough manner such visits, inspection and examination, which are hereby declared to be for a public purpose, and to be made with a view to public benefit. Obedience to the orders herein authorized shall be enforced in the same manner as obedience is enforced to an order or mandate by a court of record.

§ 32. Annual reports. Such association shall make an annual report to the state board of charities upon matters relating to the institutions subject to the visitation of such board; and to the state commission in lunacy upon matters relating to the institutions subject to the inspection and control of such commission. Such reports shall be made on or before the first day of November for each preceding fiscal year.

ARTICLE 4

Regulation of State Charitable Institutions

Section 40. Fiscal supervisor of state charities.
41. Office and clerical force of fiscal supervisor.
42. Powers and duties of fiscal supervisor.
43. Removals by governor.
44. Fiscal year.
45. Quarterly or monthly estimates of expenses; contingent fund.
46. Monthly statements of receipts and expenditures.
47. Affidavits of steward; vouchers.
48. Purchases.
49. Plans and specifications, contracts, special orders, orders for extra work, special fund estimates, payments.
50. Visitations and reports by managers or trustees.
51. Appointment and removal of managers or trustees.
52. Admission to institutions.

§ 40. Fiscal supervisor of state charities. The office of fiscal supervisor of state charities is continued. At the expiration of the term of the present incumbent, the governor shall appoint by and with the advice and consent of the senate, a fiscal supervisor of state charities. A successor to such supervisor shall be appointed in like manner. The term of office of the fiscal supervisor of state charities shall be five years and he shall be paid by the state an annual salary of six thousand dollars, and his actual and necessary expenses. If a vacancy shall occur,

otherwise than by expiration of term, in the office of fiscal supervisor of state charities, a fiscal supervisor of state charities shall be appointed in the manner provided by this section for the unexpired term of his predecessor.

§ 41. Office and clerical force of fiscal supervisor. The fiscal supervisor of state charities shall be provided by the proper authorities with a suitably furnished office in the state capitol. He may employ a first deputy and a second deputy, a stenographer and such other employees as may be needed. The salaries and reasonable expenses of the fiscal supervisor, his deputies, and the necessary clerical assistants shall be paid by the treasurer of the state, on the warrant of the comptroller, out of any moneys appropriated therefor. (*As amended by chapter* 173 *of the Laws of* 1913.)

§ 42. Powers and duties of fiscal supervisor. The fiscal supervisor shall, as to the state institutions reporting to him:

1. Visit each of such institutions at least twice in each calendar year.

2. Examine into the condition of all buildings, grounds and other property connected with any such institution, and into all matters relating to its financial management, and for such purpose he or his representatives shall have free access to the grounds, buildings, and all books, papers, property and supplies of any such institution; and all persons connected with any such institution shall give such information and afford such facilities for such examination or inquiry as the supervisor may require.

3. Appoint, in his discretion, a competent person to examine the books, papers and accounts of any institution to the extent deemed necessary.

4. Annually report to the legislature his acts and proceedings for the year ending June thirtieth last preceding, with such facts in regard to the conditions of the buildings, grounds and property, and the financial management of the state institutions reporting to him as he may deem necessary for the information of the legislature, including estimates of the amounts required for

the use of such institutions and the reasons therefor. The fiscal supervisor shall also on the first days of January and July in each year report to the governor the condition of the buildings, grounds and property on such date, together with such suggestions in regard to the financial management of such institutions as he deems proper. He shall also on request of the governor or of any committee of either house of the legislature, make a special report in relation to the condition of the buildings, grounds and property, or the financial management of such institutions or any of them. (*As amended by chapter* 149 *of the Laws of* 1909 and *chapter* 405 *of the Laws of* 1911.)

§ 43. Removals by governor. A fiscal supervisor of state charities or the superintendent or the steward of any institution subject to the provisions of this article, may be removed by the governor for cause, an opportunity having been given him to be heard in his defense.

* **§ 44. Fiscal year.** (*See* § 2, *Finance Law.*)

§ 45. Quarterly or monthly estimates of expenses; contingent fund. The superintendent or other managing officer of each of the state institutions reporting to the fiscal supervisor shall quarterly or monthly, and upon such day as the fiscal supervisor shall direct, cause to be prepared triplicate estimates, in such detail as may be required by the fiscal supervisor, of the expense required for the institution of which he has the supervision, for the ensuing quarter or month. He shall countersign and submit two of such triplicates to the fiscal supervisor and retain the other to be placed on file in the office of the institution. The fiscal supervisor shall cause such estimate to be revised either as to quantity or quality of supplies and the estimated cost thereof, and shall certify that he has carefully examined the same and that the articles contained in such estimate, as revised and approved by him, are actually required for the use of the institution and shall thereupon present such estimate and certificate to the comp-

* Repealed by chapter 118, Laws of 1916 and superseded by § 2 Finance Law.

troller. Upon the revision and approval of such estimate the comptroller shall authorize the board of managers, trustees or other managing officers of such institution to make draft on him as the money may be required for the purposes mentioned in such estimates, which draft shall be paid on his warrant out of the funds in the treasury of the state appropriated for the support of such institution. In every such estimate there shall be a sum named, not to exceed two hundred and twenty-five quarterly, or seventy-five dollars as a monthly contingent fund, for which a minute detailed statement shall be made. No expenditures shall be made from such contingent fund, except in case of actual emergency requiring immediate action, or except for such articles as may be previously approved by the fiscal supervisor. The treasurer of any such institution shall pay no accounts unless they are contained in the estimate provided in this section and duly approved by the fiscal supervisor. Nor shall the treasurer of any such institution named or referred to in this section pay accounts for supplies furnished to officers or employees, unless the same be drawn from the ordinary supplies provided for the general use of the institution. No persons, other than the officers and employees of such institution, and the families of the superintendents, medical officers, adjutants, quartermasters or stewards, necessarily residing therein, shall be allowed room and maintenance, except at a rate fixed by the state comptroller and the fiscal supervisor with the approval of the governor.

The superintendent of each of the state institutions reporting to the fiscal supervisor shall personally inspect and pass upon all articles abandoned for use, and report to the fiscal supervisor at such time and on such forms as may be directed by him.

Any general expenses necessarily and lawfully incurred by the fiscal supervisor for, or on account of one or more of the institutions reporting to him, shall be apportioned to such institution or institutions on the basis of the number of inmates, and included in the estimates of such institution or institutions in the manner provided by this section.

(*As amended by chapter* 149 *of the Laws of* 1909, *chapter* 9 *and* 405 *of the Laws of* 1911, *chapter* 663 *of the Laws of* 1913, *and chapter* 517 *of the Laws of* 1914.)

§ 46. Monthly statements of receipts and expenditures. The treasurer of each state institution reporting to the fiscal supervisor shall, on or before the fifteenth day of each month, make to the fiscal supervisor a full and perfect statement of all the receipts and expenditures, specifying the several items, for the last preceding calendar month. Such statement shall be verified by the affidavit of the treasurer attached thereto, in the following form: I, ..., treasurer of the ....., do solemnly swear that I have deposited in the bank designated by law for such purpose all the moneys received by me on account of such ..... during the last month; and I do further swear that the foregoing is a true abstract of all the moneys received, and expenditures made by me or under my direction as such treasurer during the month ending on the ..... day of ....., nineteen ..... (*As amended by chapter* 149 *of the Laws of* 1909.)

§ 47. Affidavit of steward; vouchers. There shall be attached to such treasurer's statement the affidavit of the steward or other officer having like powers, to the effect that the goods and other articles therein specified were purchased and received by him or under his direction at the institution, that the goods were purchased at a fair cash market price and paid for in cash, and that he or any person in his behalf had no pecuniary or other interest in the articles purchased; that he received no pecuniary or other benefit therefrom in the way of commission, percentage, deductions or presents, or in any other manner whatever, directly or indirectly; that the articles contained in such bill were received at the institution; that they conformed in all respects to the specifications under which they were purchased and conformed in quantity to the invoice rendered for such supplies. Such statement shall be accompanied by the voucher showing the payment of the several items contained in the statement, the amount of such payment and for what the payment was made. Such vouchers shall be examined by the fiscal supervisor and compared with the estimates made for the month for which the statement is rendered, and if found correct shall be indorsed and forwarded by the fiscal supervisor, with the statement, to the comptroller,

who shall have the power of final audit in accordance with the estimate. If any voucher is found objectionable, the fiscal supervisor or the comptroller shall indorse his disapproval thereon, with the reason therefor, and return it to the treasurer, who shall present it to the board of managers for correction and immediately return it. All vouchers shall be filed in the office of the comptroller. (*As amended by chapter* 405 *of the Laws of* 1911.)

§ 48. Purchases. All purchases for the use of the state institutions reporting to the fiscal supervisor shall be made for cash or credit or time not exceeding thirty days; every voucher shall be duly filled up, and with every abstract of vouchers paid there shall be proof on oath that the voucher was properly filled up and the money paid. The board of managers or trustees shall make all needful rules and regulations to enforce the provisions of this section. The fiscal supervisor, a member or officer of the state board of charities or manager or officer of any such institution, shall not be interested, directly or indirectly, in the furnishing of materials, labor or supplies for the use of any such institution, nor shall any manager or trustee act as attorney or counsel for the board of managers or trustees thereof. The boards of managers or trustees or other board or officer performing similar functions in the institutions reporting to the fiscal supervisor may be authorized by the fiscal supervisor to purchase by contract such supplies not included under joint contract as it may be found desirable to purchase for the use of any such institution. Such contracts shall be executed by the superintendent of such institution under the direction of the board of managers or trustees or other board or officer performing similar functions, as the case may be, and subject to the approval of the fiscal supervisor. Such contracts shall be let in conformity with the provisions of this article in relation to estimates and shall be awarded to the lowest responsible bidder. All goods for the use of such institutions, except those furnished pursuant to law by some other institution of the state, shall be bought, as far as practicable of manufacturers or their immediate agents. All contracts, if let, shall, subject to the provisions of this article relating to estimates, be awarded to the lowest responsible bidder. Each of such insti-

tutions may manufacture such supplies and materials to be used in the institution as can be economically made therein. Between the first day of July and the thirtieth day of September in each year the fiscal supervisor shall call the superintendents of the state institutions reporting to the fiscal supervisor to meet at his office in Albany. The superintendents present at such meetings shall consider and determine, subject to the power granted to the fiscal supervisor in section forty-five of this article, the following matters:

1. Which articles of supplies it is practicable to purchase for all the state institutions reporting to the fiscal supervisor or any of them, by joint contracts.

2. The specifications for articles of supplies to be purchased by joint contract.

3. The provisions of the contracts under which articles of supplies are to be purchased jointly.

There shall be a committee of six, to be known as the purchasing committee for the state charitable institutions reporting to the fiscal supervisor, to be constituted as follows: four superintendents and two stewards. The fiscal supervisor shall appoint a superintendent as chairman of the purchasing committee, whose term shall be two years or until his successor is appointed, and the chairman so appointed shall annually appoint two stewards as members of such committee, whose term of service shall be one year. The superintendent shall select three of their number present at the annual meeting of said superintendents held at the office of the fiscal supervisor in Albany to act on this committee, two of whom shall serve for one year and one for two years, and thereafter they shall be selected biennially in the order of the expiration of their respective terms. The designation of the superintendents and stewards as members of such committee shall be deemed a part of their official duties and those so designated must serve and attend all meetings of the purchasing committee unless excused by the fiscal supervisor. The members of the committee shall be entitled to their necessary expenses in attending its meetings. A fund shall be created for that purpose and charged against the maintenance account of all the institutions on a pro-

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rata basis. Such committee upon the call of the fiscal supervisor, upon notice of not less than forty-eight hours, shall meet for the purpose of considering and determining the advisability of purchasing supplies in quantities for future delivery. Such committee shall consider proposals and, subject to the approval of the fiscal supervisor, make awards under joint contracts for the purchase of staple articles of supplies for any or all of the state institutions reporting to the fiscal supervisor, and shall appoint a committee of two to execute joint contracts in accordance with such awards, subject to the approval of the fiscal supervisor. These provisions are however subject to the powers now possessed by or hereafter conferred upon the fiscal supervisor of state charities.

§ 2. All acts or parts of acts inconsistent with this act are hereby repealed.

(*As amended by chapter* 149 *of the Laws of* 1909, *chapter* 305 *of the Laws of* 1911, *and chapter* 662 *of the Laws of* 1913.)

§ 49. Plans and specifications, contracts, special orders, orders for extra work, special fund estimates, payments. The governor, the president of the state board of charities and the fiscal supervisor, or a majority of such officers, shall approve or reject plans and specifications for the erection, alteration, repairs or improvements of buildings or plant for any state institution reporting to the fiscal supervisor, except the New York State Reformatory at Elmira and the Eastern New York Reformatory at Napanoch; and no such erection, alteration, repairs or improvements shall be made until the plans and specifications therefor have been so approved. Contracts for such work of erection, alteration, repairs or improvements may be let by the board of managers or trustees, with the approval of the governor, the president of the state board of charities and the fiscal supervisor, or a majority of such officers, for the whole or any part of the work to be performed, and, in the discretion of the managers or trustees, and subject to such approval, such contract may be sublet. Special orders for such work in amounts less than one thousand dollars may be issued by the state architect upon authorization by the board of mana-

gers or trustees, subject to the approval of the fiscal supervisor. Copies of all such contracts and special orders shall be filed with the fiscal supervisor, with the comptroller and with the board of managers or trustees. The fiscal supervisor and the board of managers or trustees shall determine to what extent and for what length of time advertisements are to be inserted in newspapers for proposals for the erection, alteration, repairs or improvements of buildings or plant of state institutions reporting to the fiscal supervisor. A preliminary deposit or certified check drawn upon some legally incorporated bank or trust company of this state shall in all cases be required as an evidence of good faith, upon all proposals from contractors for such work, to be deposited with the superintendent of the institution for which the work is to be performed, in an amount to be determined by the state architect. All such contracts and special orders for the erection, alteration, repairs or improvements of buildings or plant of state institutions reporting to the fiscal supervisor shall contain a clause that the contract shall only be deemed executory to the extent of the moneys available, and no liability shall be incurred by the state beyond the moneys available for the purpose. All contracts in an amount greater than one thousand dollars shall have the performance thereof secured by sufficient bond or bonds, to be approved by and filed with the comptroller. All work done by special orders in an amount less than one thousand dollars need have no surety bond provided payment is to be made only after the work is completed and approved. In all cases in which the contracts to be let are for the purpose of connecting any such institution with the system or line or lines maintained or operated by any public service corporation or repairing or improving any such connection, such public service corporation shall not be required to make the preliminary deposit or to give the certified check upon submitting its proposal as hereinbefore provided nor to give any bond for the performance of the work, nor shall any advertising for proposals be necessary where the public service corporation is to perform the work. The work of erection, alteration, repairs or improvements of buildings or plant of state institutions reporting to the fiscal supervisor may be done by the employment of inmate or outside labor, either or both, and

by the purchase of materials in the open market whenever, in the opinion of the fiscal supervisor and state architect, such course shall be more advantageous to the state. No compensation shall be allowed for the employment of inmate labor. Where money is appropriated for any specific purpose other than for maintenance, and the work, materials, furniture, apparatus or other supplies are not to be performed or purchased pursuant to contract or special order duly made therefor, such money shall be expended pursuant to special fund estimates made to the fiscal supervisor by the board of managers or trustees of the institution for which such appropriation is made. The provisions of this article relating to the estimates of the expense required for state institutions reporting to the fiscal supervisor shall apply to such estimates; and when such work is to be performed in accordance with plans and specifications prepared by the state architect or is to be paid for from appropriations for the erection, alteration, repairs or improvements of buildings or plant, such estimates shall also be subject to his approval. Except as above specified all such work shall be done by contract or special order. The form of the contract or special order shall be prescribed by the state architect. All payments on contracts, special orders and special fund estimates shall be made on the voucher of the board of managers or trustees as such work progresses or the purchase of material is made, and upon the bills duly certified, rendered and audited and approved by the fiscal supervisor. Payments on contracts and special orders shall also be subject to the approval of the state architect. No item of an appropriation made for the performance of such work shall be available, except for advertising, unless one or more contracts, special orders or special fund estimates shall first have been made for the completion of such work within the appropriation therefor. If an appropriation be made for the erection, alteration, repairs or improvements of buildings or plant, at a state institution reporting to the fiscal supervisor in an appropriation act specifying two or more objects for which the appropriation shall be applied, and any one of such objects shall have been accomplished for a less sum than the amount specified in the act, the unexpended balance shall be applicable to the completion of any other work

specified in the act, if, after due advertisements, no bids shall have been received within the amount specifically appropriated therefor. Each original bid, with an abstract thereof, shall accompany the copy of the contract or special order which is to be filed with the comptroller. (*As amended by chapter* 149 *of the Laws of* 1909 *and chapter* 47 *of the Laws of* 1910. *See chapter* 111, *Laws of* 1914.)

§ 50. Visitations and reports by managers or trustees. The board of managers or trustees of each of the state institutions reporting to the fiscal supervisor in addition to their other duties now required by law, shall hold monthly meetings at the institution under its charge and, by a majority of its members, visit and inspect the institution for which it is appointed at least monthly, and shall make a written report to the governor, the state board of charities and the fiscal supervisor within ten days after each visitation, to be signed by each member making such visitation. Such reports shall include the minutes of the monthly meetings, shall state in detail the condition of the institution visited and of its inmates, and such other matters pertaining to the management and affairs thereof as in the opinion of the board should be brought to the attention of the governor, the state board of charities or the fiscal supervisor of state charities, and may contain recommendations as to needed improvements in the institution or its management. The state board of managers of reformatories shall meet monthly at some of the institutions under its management, and shall at least monthly visit and inspect each such institution either by a majority of said board or a committee of its members, and shall make a like report to the governor, the state commission of prisons and the fiscal supervisor. Managers or trustees who fail to attend the meetings of their respective boards or fail to make such visitations for three successive months, shall be deemed to have vacated their membership in such boards of managers or trustees, whereupon the governor shall fill the vacancies so created as provided by law, unless the absence of such managers or trustees shall be excused by the governor. (*As amended by chapter* 149 *of the Laws of* 1909 *and chapter* 405 *of the Laws of* 1911.)

§ 51. Appointment and removal of managers or trustees. * Each of the state institutions reporting to the fiscal supervisor shall be under the control and management of boards of seven managers to be appointed for each institution by the governor by and with the advice and consent of the senate. The terms of office of said managers shall be seven years and they shall be so appointed that the terms of at least one of the members of each board shall expire on the first Tuesday of February of each year. All vacancies shall be filled by the governor and the person appointed to fill a vacancy in the board of managers of any institution shall hold office for the remainder of the term of the person whom he succeeds. In the discretion of the governor a person of either sex may be appointed as managers of such institutions. Such managers shall serve without compensation but shall be entitled to their actual and necessary traveling expenses in attending meetings of the boards of which they are members. The governor shall have power to remove any member or members of a board of managers for cause after an opportunity to be heard. Managers and trustees now serving as members of boards which have more than seven members may be continued in office until the expiration of the term for which they were appointed but no new appointments shall be made to such boards until their membership is reduced to less than seven. Boards now consisting of less than seven members shall be enlarged by additional appointments to be made before the end of the fiscal year. All persons now serving as members of boards of managers or trustees of the state institutions reporting to the fiscal supervisor shall be eligible to reappointment as managers or trustees, at the discretion of the governor. (*As amended by chapter* 149 *of the Laws of* 1909.)

§ 52. Except as may otherwise be specifically provided by law all admissions to the state charitable institutions shall be through commitment from the several counties of the state by the county superintendents of the poor of such counties, or other officer acting in that capacity, and from the city of New York by the commissioner of public charities of such city, or his deputy designated for that purpose. In the admission of such patients or inmates

* See chapter 121, Laws of 1915.

the several counties and the city of New York shall, so far as practicable, be entitled annually to the admission of patients or inmates to the said state charitable institutions in the ratio which the population of such counties and the city of New York, respectively, bears to the population of the state as ascertained by the last official census. (*Added by chapter* 843 *of the Laws of* 1911.)

ARTICLE 5

Syracuse State Institution for Feeble-Minded Children

Section 60. Institution for idiots or feeble-minded children.
61. General powers and duties of boards of managers.
62. Salaries of officers.
63. Managers may hold donations in trust.
64. By-laws.
65. Duties of superintendent.
66. Duties of treasurer.
67. Meetings and records of board of managers.
68. Manner of receiving pupils.
69. Discharge of state pupils and payment of expenses.
70. Expense of clothing state pupils.
71. Consent of board of managers to construction of intercepting sewer system.

§ 60. Institution for idiots or feeble-minded children. The management of the Syracuse state institution for feeble-minded children at Syracuse shall continue to be in a board of managers, appointed in accordance with the provisions of section 51 of this chapter. (*As amended by chapter* 449 *of the Laws of* 1910.)

§ 61. General powers and duties of boards of managers. Four members of the board shall constitute a quorum for the transaction of business. The board shall have the general direction and control of all the property and concerns of the institution, and shall take charge of its general interests and see that its general design is carried into effect, according to law and the by-laws, rules and regulations of the institution. It shall appoint

a superintendent, who shall be a well educated physician, and a treasurer, who shall reside in the city of Syracuse, and shall give an undertaking to the people of the state for the faithful performance of his trust, in such sum and with such sureties as the comptroller shall approve. Such board shall, annually, on or before the first day of February, report to the legislature the condition of the institution. (*As amended by chapter* 449 *of the Laws of* 1910.)

§ **62. Salaries of officers.** The board shall, from time to time, determine the annual salaries and allowances of the resident officers of the institution in accordance with the provisions of section seventeen of the state finance law. Such salaries and allowances shall be paid monthly by the treasurer of the institution in the same manner as other claims against the institution. (*As amended by chapter* 449 *of the Laws of* 1910.)

§ **63. Managers may hold donations in trust.** The managers may take, and hold in trust for the state, any grant or devise of land, or any donation or bequest of money or other personal property, to be applied to the maintenance and education of feeble-minded children and the general use of the institution.

§ **64. By-laws.** The managers may establish by-laws regulating the appointment and duties of officers, teachers, attendants and assistants; fixing the conditions of admission, support and discharge of pupils; and for conducting in a proper manner the business of the institution; and ordain and enforce a suitable system of rules and regulations for the internal government, discipline and management of the institution.

§ **65. Duties of superintendent.** The superintendent shall be the chief executive officer of the institution. He shall, subject to the supervision of the board of managers and the by-laws and regulations established by them:

1. Have the general superintendence of the buildings, grounds and farm, with their furniture, fixtures and stock, and the direction and control of all persons employed in and about the same;

2. Appoint a steward, a medical assistant and a matron, who, with the superintendent, shall constantly reside in the institution

or upon premises adjoining, and shall be termed the resident officers thereof:

3. Employ such teachers, attendants and assistants as he may think proper and necessary to economically and efficiently carry into effect the design of the institution; prescribe their several duties and places, fix their compensation, and discharge any of them;

4. Give, from time to time, such orders and instruction as he may deem best calculated to induce good conduct, fidelity and economy, in any department of labor and expense;

5. Maintain salutary discipline among all who are in the employ of the institution, and enforce strict compliance with his instructions, and uniform obedience to all rules and regulations of the institution;

6. Cause full and fair accounts and records of all his doings, and the entire business and operations of the institution, with the condition and prospects of the pupils, to be kept regularly, from day to day, in books provided for the purpose;

7. See that such accounts and records shall be fully made up to the first days of January and July in each year, and that the principal effects and results, with his report thereon, be presented to the board at its next meeting;

8. Conduct the official correspondence of the institution and keep a record of the applications received, and the pupils admitted;

9. Prepare and present to the board at its annual meetings, when required, an inventory of all personal property and effects belonging to the institution;

10. Account, when required, for the careful keeping and economical use of all furniture, stores and other articles furnished for the institution;

11. Enter in a book to be provided and kept for that purpose, at the time of the admission of each pupil to the institution, a minute, with the date, name, residence of the pupil, and of the person on whose application he is received; with a copy of the application, statement, certificate and all other papers accompanying such pupil, the originals of which he shall file and carefully preserve. (*As amended by chapter* 118, *Laws of* 1916.)

West Haverstraw — Ward in New Hospital Building

§ 66. Duties of treasurer. The treasurer shall,

1. Have the custody of all moneys, notes, mortgages and other securities and obligations belonging to the institution;

2. Keep a full and accurate account of all receipts and payments, as directed in the by-laws, and such other accounts as shall be required of him by the managers;

3. Balance all the accounts on his book on the first day of each July, and make a statement thereof, and an abstract of all the receipts and payments of the past year; and, within three days thereafter, deliver the same to the auditing committee of the managers, who shall compare the same with his books and vouchers, and verify the same by a further comparison with the books of the superintendent, and certify the correctness thereof to the managers at their annual meeting;

4. Render a quarterly statement of his receipts and payments to such auditing committee, who shall, in like manner as above, compare, verify, report and certify the result thereof to the managers at their next meeting, who shall cause the same to be recorded in one of the books of the institution;

5. Render a further account of the state of his books and of the funds and other property in his custody, whenever required by the managers;

6. Receive for the use of the institution any and all sums of money which may be due upon any notes or bonds in his hands, belonging to the institution, any and all sums charged and due to the institution for the support of any pupil therein, or for actual disbursements made in his behalf for necessary clothing and traveling expenses;

7. Prosecute an action in his name as such treasurer, to recover any sum of money that may be due or owing to the institution;

8. Execute a release and satisfaction of a mortgage, judgment or other lien, in favor of the institution, when paid, so that the same may be discharged from record.

(*As amended by chapter* 449 *of the Laws of* 1910 *and chapter* 118 *of the Laws of* 1916.)

§ 67. Meetings and records of board of managers. The board of managers shall maintain an effective inspection of the affairs and management of the institution, for which purpose

they shall meet at the institution monthly, at such times as the by-laws shall provide. The resident officers shall admit the managers into every part of the institution, and shall exhibit to them on demand the books, papers, accounts and writings belonging to the institution, and shall furnish copies, abstracts and reports whenever required by the managers. The board shall keep in a bound book, to be provided for the purpose, a fair and full record of all its doings, which shall be open at all times to the inspection of its members, and all persons whom the governor and either house of the legislature may appoint to examine the same. (*As amended by chapter* 449 *of the Laws of* 1910.)

§ **68. Manner of receiving pupils.** Feeble-minded children may be received into such institution upon the official application of a county superintendent of the poor, or the commissioners of charity of a city of the state having such officers. In the admission of feeble-minded children, preference shall be given to poor or indigent children over all others, and to such as are able or have parents able to support them only in part, over those who are or who have parents who are able to wholly support such children. (*As amended by chapter* 449 *of the Laws of* 1910.)

§ **69. Discharge of state pupils and payment of expenses.** When the manager shall direct a state pupil to be discharged from the institution, the superintendent thereof may return him to the county from which he was sent, and the superintendent of the poor of the county shall audit and pay the actual and reasonable expenses of such return. If any town, county or person is legally liable for the support of such pupil, such expenses may be recovered by action in the name of the county by such superintendent of the poor. If the superintendent of the poor neglect or refuse to pay such expenses on demand, the treasurer of the institution may pay the same and charge the amount to the county; and the treasurer of the county shall pay the same with interest after thirty days, out of any funds in his hands not otherwise appropriated; and the supervisors shall raise the amount so paid as other county charges. (*As amended by chapter* 449 *of the Laws of* 1910.)

§ 70. Expense of clothing state pupils. The supervisor of any county from which state pupils may have been received shall cause to be raised annually, while such pupils remain in the institution, the sum of twenty dollars for each pupil, for the purpose of furnishing suitable clothing, which shall be paid to the treasurer of the institution on or before the first day of April. The superintendent may agree with the parent, guardian or committee of a feeble-minded child, or with any person, for the support, maintenance and clothing of such child at the institution, upon such terms and conditions as may be prescribed in the by-laws, or approved by the managers. Every parent, guardian, committee, or other person applying for the admission into the institution of a feeble-minded child who is able, or whose parents or guardians are of sufficient ability to provide for his maintenance therein, shall at the time of his admission deliver to the superintendent an undertaking, with one or more sureties, to be approved by the managers, conditioned for the payment to the treasurer of the institution of the amount agreed to be paid for the support, maintenance and clothing of such feeble-minded child, and for the removal of such child from the institution without expense thereto, within twenty days after the service of the notice hereinafter provided. If such child, his parents or guardians are of sufficient ability to pay only a part of the expense of supporting and maintaining him, such undertaking shall be only for his removal from the institution as above mentioned; and the superintendent may take security by note or other written agreement, with or without sureties, as he may deem proper, for such part of such expenses as such child, his parents or guardians are able to pay, subject, however, to the approval of the managers in the manner that shall be prescribed in the by-laws. Notice to remove a pupil shall be in writing, signed by the superintendent and directed to the parents, guardians, committee or other person upon whose request the pupil was received at the institution, at the place of residence mentioned in such request, and deposited in the post-office at Syracuse with the postage prepaid. If the pupil shall not be removed from the institution within twenty days after service of such notice, according to the conditions of the agreement and undertaking, he may be removed and disposed

of by the superintendent as herein provided in relation to state pupils, and the provisions of this article respecting the payment and recovery of the expenses of the removal and disposition of a state pupil shall be equally applicable to expenses incurred under this section. This section, as amended, shall supersede and control any other provision of this chapter inconsistent herewith in its application to such institution. (*As amended by chapter* 609 *of the Laws of* 1911.)

§ 71. Consent of board of managers to construction of intercepting sewer system. The board of managers of the Syracuse State Institution for Feeble-Minded Children shall have power and authority to grant to the city of Syracuse an easement to lay, construct and maintain as a part of the general intercepting sewer system of said city a sewer or sewers in, through, under and along the lands of said *institutions in the city of Syracuse, and to change the channel of Harbor brook through the lands of said institution upon such conditions as said board may prescribe. (*Added by chapter* 376 *of the Laws of* 1910.)

AN ACT to amend the penal law, in relation to destitute and feeble-minded children.

Chapter 480, Laws of 1915.

Section 1. Subdivisions three and nine of section four hundred and eighty-six of the penal law are hereby amended to read as follows:

3. Living or having lived with or in custody of a parent or guardian who has been sentenced to imprisonment for crime, or who has been convicted of a crime against the person of such child, or has been adjudged an habitual criminal; or,

9. Whenever any child is brought before any court or magistrate, to be dealt with under any of the subdivisions of this section, instead of committing such child to confinement in any institution, the court or magistrate may place such child under the custody of a probation or parole officer, and at any time within one year thereafter such court or magistrate, may issue a warrant

* So in original.

for such child, and after giving such child an opportunity to be heard, may make the commitment which could have been made in the first instance as aforesaid. The foregoing provision shall not apply to a children's court created by special enactment in cities of the first class but this exception shall not be construed as taking away or limiting any jurisdiction now possessed by such children's courts. If at any time during the proceedings it shall seem to the magistrate that any child brought before him under any of the subdivisions of this section, appears to be feeble-minded, he may cause the child to be examined by two physicians of at least five years' experience in the treatment of mental disease, and on the written statement of the two examining physicians that in their opinion the child is feeble-minded, he may commit him to a public institution for the feeble-minded, and such child shall be detained therein until duly discharged by direction of the board of managers thereof.

§ 2. This act shall take effect September first, nineteen hundred and fifteen.

AN ACT to grant to the county of Onondaga, for county road purposes, about one and three-fourths acres of the grounds of the New York State Farm for Feeble-minded, in the town of Camillus, in said county.

Chapter 289, Laws of 1915.

Section 1. The state hereby releases to the county of Onondaga the lands hereinafter described, constituting a portion of the grounds of the New York State Farm for Feeble-minded, in the town of Camillus, in said county, for county road purposes, subject to the provisions of this act. The lands thus released consist of two parcels described as follows:

Parcel number one. Beginning at a point in the division line of the lands of the New York Central and Hudson River railroad, and the State of New York Farm for Feeble-minded, said point being one hundred and sixty-six and five-tenths feet easterly from the point where said division line intersects the easterly boundary line of the highway leading to Belle Isle, and measured along said division line; thence north twenty-two degrees forty-eight minutes west a distance of five hundred and fifty-eight and five-tenths feet

to a point in a fence; thence westerly along said fence a distance of twenty-two feet to a point; thence north twenty-two degrees forty-eight minutes west a distance of sixty-seven feet to a point in the easterly boundary line of the highway leading to Belle Isle; thence southerly and southeasterly along said highway boundary line a distance of about five hundred and sixty-three feet to its point of intersection with the aforementioned division line; thence easterly along said division line a distance of one hundred and sixty-six and five-tenths feet to the place of beginning, being a parcel of land containing one and forty-five one-hundredths acres more or less.

Parcel number two. Beginning at a point in the westerly boundary line of the highway leading northerly to Belle Isle, said point being fifty-five feet northerly from the point of intersection of said highway boundary line with the northerly boundary line of the highway leading westerly to Amboy, and measured along the first mentioned highway boundary line; thence north eighty-five degrees three minutes west a distance of four hundred and sixteen feet to a point in the northerly boundary line of the highway leading to Amboy; thence easterly along this boundary line a distance of about four hundred and forty feet to the intersection point of this boundary line with the westerly boundary line of the highway leading to Belle Isle; thence northerly along said boundary line of the highway a distance fifty-five feet to the place of beginning being a parcel of land containing twenty-four one-hundredths of an acre more or less.

The purpose of this release is to enable the board of supervisors of such county to construct a county road, heretofore designated and known as Camillus-Onondaga county road number C-nine, section four, the proposed route of which includes the lands hereby released. Such release is conditioned on the use of the released premises as part of a public highway; and when it ceases to be so used the title thereto shall revert to the state. Unless the construction of such road be begun within two years from the time this act takes effect, such release shall be and become of no effect. The state shall not be chargeable with any part of the cost of the construction of such road.

§ 2. This act shall take effect immediately.

ARTICLE 6

State Custodial Asylum for Feeble-Minded Women

Section 80. Established as a corporation.
81. Board of managers.
82. Officers.
83. Treasurer to give undertaking.

§ **80. Established as a corporation.** The asylum established at Newark, Wayne county, for feeble-minded women is hereby continued as a body corporate and shall be known as the state custodial asylum for feeble-minded women.

§ **81. Board of managers.** Such asylum shall continue to have a board of seven managers, three of whom shall be women, and shall be appointed in accordance with the provisions of section fifty-one of this chapter. The board of managers shall have the custody and control of all property and power to make all rules for the management and control of the affairs of the asylum. (*As amended by chapter* 449 *of the Laws of* 1910.)

§ **82. Officers.** The board of managers shall appoint, of their number, a president, a secretary and treasurer. They shall appoint a superintendent, a matron, and employ all assistants that may be necessary for the proper management of the asylum.

§ **83. Treasurer to give undertaking.** The treasurer shall, before he receives any money, give an undertaking to the people of the state, with such sureties and in such amount as the board of managers shall require and to be approved by the comptroller, to the effect that he will faithfully perform his trust as such treasurer.

ARTICLE 7

Rome State Custodial Asylum

Section 90. Asylum for feeble-minded persons and idiots.
91. Appointment of managers.
92. Powers and duties of managers.
93. Superintendent, qualifications, powers and duties.
94. Commitments to asylum; maintenance.
95. Detention and discharge of inmates; procedure.

§ 90. Asylum for feeble-minded persons and idiots. The asylum established at Rome for the custody, maintenance, training and treatment of the custodial class of feeble-minded persons and idiots is hereby continued and shall be known as the Rome state custodial asylum.

§ 91. Appointment of managers. Such asylum shall be under the control and management of a board of seven managers, appointed in accordance with the provisions of section fifty-one of this chapter. They shall appoint one of their number as president, another as vice-president and another as secretary. (*As amended by chapter* 449 *of the Laws of* 1910.)

§ 92. Powers and duties of managers. The board of managers shall,

1. Have the general direction and control of all the property and concerns of the asylum, take charge of its general interests and see that its design is carried into effect, according to law and its by-laws, rules and regulations.

2. Establish by-laws, rules and regulations, subject to the approval of the state board of charities, for the internal government, discipline and management of the asylum.

3. Maintain an effective inspection of the asylum, for which purpose a majority of the managers shall visit the asylum at least monthly and at such other times as may be prescribed in the by-laws. The superintendent or other officer in charge shall admit such managers or manager into every part of the asylum and its buildings and exhibit to them on demand all the books, accounts and writings belonging to the asylum and pertaining to its interests, and to furnish copies, abstracts and reports whenever required by them.

4. Annually on or before the fifteenth day of January report to the legislature for the preceding fiscal year the affairs and condition of the asylum with full and detailed estimates of the next appropriations required for maintenance and ordinary uses and repairs, and of special appropriations, if any needed for extraordinary repairs, renewals, extensions, improvements, betterments or other necessary objects.

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5. If lands are required for the use of the asylum, acquire the same by purchase, gift or condemnation.

(*As amended by chapter* 449 *of the Laws of* 1910.)

§ 93. Superintendent, qualifications, powers and duties. The superintendent shall be appointed by the board of managers in accordance with the laws of this state after a civil service examination which shall be held upon the lines of qualification, experience and training herein provided. He shall be a resident of this state, a well educated physician and graduate of a legally incorporated medical college, and shall have had a suitable experience and training of not less than three years in the care and treatment of the mentally defective classes, epileptic or insane. He shall be the chief executive officer of the asylum, and shall manage the institution in conformity to rules and regulations adopted by the board of managers. He shall appoint the assistant physicians, steward, clerk, a bookkeeper, matron and all subordinate employees, and he shall discharge them when, in his judgment, it may be necessary to do so for the good of the institution.

§ 94. Commitments to asylum; maintenance. The superintendents of the poor of the various counties of the state may commit to such asylum, if vacancies exist therein, such feeble-minded persons and idiots residing in their respective counties, or who are inmates of county almshouses, according to the by-laws and regulations of the asylum. All commitments shall be in the form prescribed by the board of managers. Insane idiots or epileptics shall not be committed to such asylum. The maintenance of the institution and inmates thereof shall be a charge upon the state, except that a feeble-minded person or idiot who is possessed of sufficient property to pay for maintenance in the asylum, or the father, mother, committee or guardian who is responsible for the care of such feeble-minded person and is financially able in the judgment of the board of managers to reimburse the state in addition to a proper financial ability to support himself and remaining family, shall pay the treasurer of the asylum yearly an amount equal to the yearly per capita cost of such maintenance as determined by the board of managers

yearly, and upon the refusal of such parent, committee or guardian to make payment as herein provided the superintendent of such asylum may bring action in the name of the asylum to recover for such reimbursement to the state for such maintenance. Where it becomes necessary to have a committee of a feeble-minded incompetent person appointed to legally settle an estate in which such incompetent feeble-minded person has a legal or financial interest, the superintendent of the asylum is hereby empowered to make application to a court of competent jurisdiction for the appointment of such committee. (*As amended by chapter* 165 *of the Laws of* 1914.)

§ 95. Detention and discharge of inmates; procedure. The following procedure for the detention and discharge of inmates in the Rome State Custodial Asylum is hereby provided:

1. The Rome State Custodial Asylum shall receive, when it has accommodations therefor, such persons of the class designed to be maintained in said asylum, as shall be duly committed thereto in accordance with the provisions of law and the rules and regulations of said asylum, and it shall be the duty of said asylum, and for that purpose it is hereby vested with the authority to detain all such persons so committed, including the right to arrest and return any who may escape therefrom, until discharged by the board of managers of said asylum, or by an order of the supreme court of the state of New York, obtained as hereinafter provided.

2. Any inmate of said institution, or any person or corporation interested in any inmate as next of kin, or otherwise, may apply to the board of managers for the discharge of such inmate, by presenting to the said board of managers a petition in writing, duly verified as a pleading in the supreme court, which petition shall set forth the interest of the petitioner in the inmate, if the same is presented by any other person than the inmate, the grounds or reasons for asking for such discharge and the home, place or surroundings in which it is proposed or intended to place the said inmate, if discharged, and such other facts as may tend to throw light upon the subject of the application.

3. Such petition may be presented at any legally constituted meeting of the board of managers of said asylum, and shall be acted upon by the board at such meeting, or as soon thereafter as practicable, and the prayer of the petition shall be either granted or refused by the said board of managers.

4. In case the said petition for discharge is denied, the action of the board of managers shall be expressed in a resolution to be adopted by the said board, and said resolution shall embody the grounds or reasons of said board for refusing to grant such discharge, and a copy of said resolution shall be mailed or delivered forthwith to the petitioner, or the attorney presenting the petition to the board.

5. At any time within thirty days after the mailing or delivery of said resolution, as prescribed in the last paragraph, the petitioner may cause a notice in writing to be served upon the superintendent of the said asylum and the attorney-general of the state of New York, to the effect that the said action of the board of managers shall be reviewed by the supreme court of the state of New York at a special term thereof to be held in the judicial district in which the said asylum is located, not less than eight days after such notice is served, and the notice served upon the attorney-general shall be accompanied by true copies of all papers used upon the application before the board, and of the resolution adopted by the board on said application, and any other papers or documents intended to be presented to the court upon said hearing.

6. Upon receipt of such notice and papers, it shall be the duty of the attorney-general to appear in said proceeding and upon said hearing in court, on behalf of the state of New York, and to render such legal service and give such counsel as may be necessary to fully advise the court and protect the interests of the state of New York in the premises.

7. The superintendent and the board of managers of said asylum shall furnish to the attorney-general, upon his application, any information, facts or data in their possession, which he may require to use upon said hearing.

8. The order granted by the court upon such hearing shall be entered in the office of the clerk of the county of Oneida, and a

certified copy thereof furnished to the superintendent of the said asylum, and shall be recorded in the records of the said asylum, and the said inmate shall be discharged or detained according to the terms of said order. (*Added by chapter* 339 *of the Laws of* 1909.)

9. The superintendent may grant any inmate of said institution a parole or leave of absence under such rules and regulations as the board of managers of said asylum shall adopt to govern such procedure. (*Added by chapter* 448 *of the Laws of* 1912.)

10. The superintendent may admit to the asylum temporarily, without commitment, under such rules and regulations as the board of managers may prescribe, for purposes of observation, such children or adults as are suspected of being feeble-minded or idiotic; to ascertain whether or not such person is actually mentally defective and a proper case for care, treatment and training in an institution for the feeble-minded or idiots. (*Added by chapter* 448 *of the Laws of* 1912.)

AN ACT to amend the state charities law, in relation to the Rome State Custodial Asylum, making provision for parole of inmates.

Chapter 71, Laws of 1916.

Section 1. Section ninety-five of chapter fifty-seven of the laws of nineteen hundred and nine, entitled "An act relating to state charities, constituting chapter fifty-five of the consolidated laws," is hereby amended by adding at the end thereof a new subdivision, to be subdivision eleven, to read as follows:

11. When desirable for the best interests of the state, as well as the wards thereof, the superintendent, subject to the approval of the board of managers, may grant to groups of inmates in colonies on rented premises or on land owned by the state, parole or leave of absence to do domestic work under the direction of the superintendent, or agricultural work under direction of the state department of agriculture, or reforestation and forestry work under the direction of the conservation commission, and any expenses connected herewith shall be a charge upon the regular maintenance of the asylum.

§ **2.** This act shall take effect immediately.

ARTICLE 8

Craig Colony for Epileptics

Section 100. Establishment and objects of colony.
101. Managers of the colony.
102. Buildings and improvements.
103. Powers and duties of managers.
104. Annual report.
105. Donations in trust.
106. Officers of the colony.
107. Duties of the superintendent.
108. Duties of agent in capacity of treasurer.
109. Designation and admission of patients.
110. Support of state patients.
111. Apportionment of state patients.
112. Support of private patients.
113. Discharge of patients.
114. Reimbursement for maintenance expenses.
*114. Detention and discharge of inmates; procedure.
115. Sale of products.
117. Designation of special policemen.

§ 100. Establishment and objects of colony. The colony for epileptics established at Sonyea, Livingston county, is hereby continued, and shall be known as the Craig colony for epileptics, in honor of the late Oscar Craig, of Rochester, New York, whose efficient and gratuitous public services in behalf of epileptics and other dependent unfortunates the state desires to commemorate. The objects of such colony shall be to secure the humane, curative, scientific and economical care and treatment of epileptics, exclusive of insane epileptics.

§ 101. Managers of the colony. There shall be a board of seven managers of the Craig colony, appointed in accordance with the provisions of section fifty-one of this chapter. (*As amended by chapter* 449 *of the Laws of* 1910.)

§ 102. Buildings and improvements. The board of managers shall receive patients as rapidly as the condition of the

* Incorrectly numbered by chapter 588, Laws of 1911.

colony will admit. They shall utilize all buildings and improvements on the lands so conveyed, and construct such additional buildings as may be necessary, and make further improvements upon plans adopted by them and approved by the governor, the president of the state board of charities and the fiscal supervisor, or a majority of such officers and for which appropriations are made by the legislature. There shall be provided for such colony an abundant supply of wholesome water, sufficient means for drainage and the disposal of sewage and a proper sanitary system. All of which shall be done under the direction of the board of managers in accordance with plans adopted by them, and approved by the governor, the president of the state board of charities and the fiscal supervisor, or a majority of such officers. (*As amended by chapter* 149 *of the Laws of* 1909, *and chapter* 449 *of the Laws of* 1910.)

§ **103. Powers and duties of managers.** Four members of the board of managers shall constitute a quorum for the transaction of business. The board shall:

1. Elect from their member a president and secretary, and may adopt a seal for the use of the colony.

2. Have the government, direction and control of the patients, officers and employees of the colony and of all the property and concerns thereof.

3. Subject to the revision and approval of the fiscal supervisor purchase supplies for the use of the colony and such raw materials as may be necessary for the trades and industries pursued therein, and provide for the disposal of the manufactured products and the product of the land.

4. Employ the assistants necessary for the government of the colony, and to educate and properly use the labor of the patients.

5. Establish such by-laws, rules and regulations as they may deem necessary regulating the appointment, powers and duties of officers, teachers, attendants and assistants, fixing the condition of admission, treatment, education, support, custody, discipline and discharge of patients, conducting in a proper manner the business of the colony, and regulating the internal government, discipline and management of the colony.

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6. Maintain an effective inspection of the affairs and management of the colony, for which purpose they shall meet at the institution at least monthly and at such other times as the by-laws shall prescribe. Their annual meeting shall be held on the second Tuesday of October.

7. Copy in a bound book, a fair and full record of all its proceedings, which shall be open at all times to the inspection of its members and officers of the state board of charities, and all persons whom the governor or either house of the legislature may appoint to examine the same.

(*As amended by chapter* 149 *of the Laws of* 1909, *and chapter* 449 *of the Laws of* 1910.)

§ 104. Annual report. The board of managers of the Craig colony shall annually, on or before the fifteenth day of January, for the preceding fiscal year, report to the legislature the affairs and conditions of the colony, with full and detailed estimates of the next appropriation required for maintenance and ordinary uses and repairs, and of special appropriations, if any, needed for extraordinary repairs, renewals, extensions, improvements, betterments or other necessary objects, as also for the erection of additional buildings needed by reason of overcrowding, and in order to prevent the same, or to meet the need of sufficient accommodations for patients seeking admission to the colony. The said colony shall be subject to the visitation and to the general powers of the state board of charities. (*As amended by chapter* 149 *of the Laws of* 1909, *and chapter* 449 *of the Laws of* 1910.)

§ 105. Donations in trust. The managers may take and hold in trust for the state any grant or devise of land, or any gift or bequest of money or other personal property, or any donation, to be supplied, principal or income, or both, to the maintenance and education of epileptics and the general uses of the colony.

§ 106. Officers of the colony. The board of managers shall appoint a superintendent of the colony, who shall be a well educated physician and a graduate of a legally chartered medical college, with an experience of at least five years in the actual practice of his profession, and who shall be certified as qualified by the civil service commission, after a competitive examination, and an agent who shall also be the treasurer of the colony and shall give

an undertaking to the people of the state for the faithful performance of his trust, in such sum and form and with such sureties as the comptroller shall approve. Such officers may be discharged or suspended at any time by such board, in its discretion. The superintendent shall constantly reside in the colony.

§ 107. Duties of the superintendent. The superintendent shall be the chief executive officer of the colony, and subject to the supervision and control of the board of managers, he shall:

1. Oversee and secure the individual treatment and personal care of each and every patient of the colony while resident therein and the proper oversight of all the inhabitants thereof.

2. Have the general superintendence of the buildings, grounds and farm, with their furniture, fixtures and stock, and the direction and control of all persons employed in and about the same.

3. Give, from time to time, such orders and instructions as he may deem best calculated to induce good conduct, fidelity and economy in any department of labor or education or treatment of patients.

4. Appoint a steward and a matron and employ a bookkeeper and such teachers, assistants and attendants as he may think necessary to economically and efficiently carry into effect the design of the colony; prescribe their duties and places, and, subject to the approval of the board of managers, fix their compensation in accordance with the provisions of section seventeen of the state finance law. The steward and matron shall reside in the colony.

5. Maintain salutary discipline among all employees, patients and inhabitants of the colony, have the custody and control of every patient admitted to the colony until properly discharged, and subject to the regulations of the managers, restrain and discipline any patient in such manner as he may judge is for the welfare of the patient and the proper conduct of the colony, and enforce strict compliance with the instructions and uniform obedience to all the rules and regulations of the colony.

6. Cause full and fair accounts and records of the entire business and operations of the colony with the condition and prospects of the patients, to be kept regularly, from day to day, in books provided for that purpose.

7. See that such accounts and records shall be fully made up to

the first days of January, April, July and October, in each year, and that the principal facts and results, with his report thereon, be presented to the board of managers at its meetings.

8. Conduct the official correspondence of the colony, and keep a record or copy of all letters written by himself and by his clerks and agents, and files of all letters received by him or them.

9. Prepare and present to the board, at its annual meeting, a true and perfect inventory of all the personal property and effects belonging to the colony, and account, when required by the board, for the careful keeping and economical use of all furniture, stores and other articles furnished for the colony.

10. Keep a record of all applications for admission of patients, and enter in a book to be provided and kept for that purpose, at the time of the admission of each patient to the colony, a minute with the date, name, residence of the patient, and of the persons on whose application he is received, with a copy of the application, statement, certificate and all other papers received relating to such epileptic patient, the originals of which he shall file and carefully preserve, and certified copies whereof he shall forthwith transmit to the state board of charities.

11. Have power, subject to the supervision and control of the board of managers, in case of the death of any patient at such institution who shall have been maintained therein wholly at public expense, to make or cause to be made at the said Craig Colony by a member or members of its medical staff an autopsy on the body of such patient, provided that such autopsy be made in such manner as will cause the least possible mutilation, and provided also that the said Craig Colony shall print conspicuously upon all application blanks used in admitting patients to the institution the fact that the officers of said colony have the above stated powers in relation to the making of autopsies. (*As amended by chapter* 449 *of the Laws of* 1910 *and chapter* 40 *of the Laws of* 1914.)

§ **108. Duties of agent in the capacity of treasurer.** The agent in the capacity of treasurer, among his other duties, shall:

1. Have the custody of all moneys received from the comptroller for the use of the colony, and all other money, notes, mortgages and other securities and obligations belonging to the colony.

2. Keep a full and accurate account of all receipts and payments as provided by law, and such other accounts as shall be required of him by the managers.

3. Balance all the accounts on his books on the first day of each July, and make a statement thereof, and an abstract of all the receipts and payments of the past year; and within five days thereafter deliver the same to the auditing committee of the managers, who shall compare the same with his books and vouchers, and verify the same by a comparison with the books of the superintendent, and certify the correctness thereof to the managers at their annual meeting.

4. Render a quarterly statement of his receipts and payments to such auditing committee who shall, in like manner as above, compare, verify, report and certify the result thereof to the managers at their next meeting, who shall cause the same to be recorded in one of the books of the colony.

5. Render a further account of the state of his books and of the funds and other property in his custody, whenever required by the managers.

6. Receive, for the use of the colony, money which may be paid upon obligations or securities in his hands belonging to the colony; and all sums paid to the colony for the support of any patient therein, or for actual disbursements made in his behalf for necessary clothing and traveling expenses; and money paid to the colony from any other source.

7. Prosecute an action in the name of the colony to recover money due or owing to the colony, from any source; including the bringing of suit for breach of contract between private patients or their guardians and the managers of the colony.

8. Execute a release and satisfaction of a mortgage, judgment, lien or other debt when paid.

9. Pay the salaries of the superintendent, treasurer, matron, steward and of all employees of the colony, and the disbursements of the officers and members of the board as aforesaid, as provided by law.

(*As amended by chapter* 449 *of the Laws of* 1910 *and chapter* 118 *of the Laws of* 1916.)

§ 109. Admission, detention and discharge of patients. 1. The superintendent of the poor or the proper city

poor law officer shall have two qualified physicians examine each eligible candidate for admission to the Craig Colony for Epileptics as to mental competency and have them state in writing, under affidavit on prescribed forms the results of such examination of the applicant. Such examiner shall not be a relative of the applicant or a manager, superintendent or be otherwise connected with the Craig Colony for Epileptics and shall be a reputable physician, a graduate of an incorporated medical school and shall be in the actual practice of his profession for at least three years. The superintendent of the poor or city poor law officer mentioned under the laws governing the colony shall then if the applicant appears incompetent make application to a judge of a court of record of the county or a justice of the supreme court of the judicial district in which the alleged incompetent epileptic resides or may be, for the purpose of having the incompetency of such applicant determined in the usual manner. If the applicant is adjudged incompetent he shall then be committed by the court to the Craig Colony for Epileptics under the provisions of this act.

2. All applicants for admission to the Craig Colony for Epileptics, who are alleged to be incompetent mentally shall have an opportunity for a hearing before the court to whom the application is to be made for the commitment of the applicant to the said Craig Colony for Epileptics.

Notice of the application for commitment shall be served personally at least three days before making such application, upon the epileptic alleged to be incompetent and also upon the husband or wife, father or mother or next of kin to such alleged incompetent epileptic, if there be any such known to be residing within the county and if not, upon the person with whom such alleged incompetent epileptic may at the time reside.

The judge, to whom the application is to be made, may dispense with such personal service or may direct substitute service to be made upon some person to be designated by him. He shall in the certificate to be attached to the application form state his reason for dispensing with personal service, if such service is not deemed necessary or advisable. The judge to whom such application is made, may if no demand is made for a hearing in behalf of the alleged incompetent, proceed forthwith to determine the question of incompetency and if satisfied that the alleged epileptic

is incompetent may issue an order for the commitment of such person to the custody of the Craig Colony for Epileptics. Such judge may in his discretion require other proofs in addition to the petition and certificate of the medical examiner and before mentioned poor law officer.

3. The order of commitment shall be accompanied by a written statement of the judge as to the financial condition of the incompetent epileptic and of the persons legally liable for his maintenance as far as can be ascertained. The superintendent of the Craig Colony for Epileptics shall, whenever a vacancy exists in the quota allowed the county of which the applicant is a legal resident, admit the applicant. The petition of the applicant, the certificate of the medical examiners, the order directing a further hearing as provided in this section, if one be issued, and the decision of the judge or referee, and the order of commitment shall be presented at the time of the commitment to the superintendent of Craig Colony for Epileptics and verbatim copies shall be forwarded by such superintendent and filed in the office of the state board of charities. The superintendent of Craig Colony for Epileptics may refuse to receive any person upon any such order, if the papers required to be presented shall not comply with the provisions of this section, or if in his judgment, such person is not epileptic within the meaning of this statute, or if received, such person may be discharged.

If a person ordered to be committed, pursuant to this chapter, or any friend in his behalf, is dissatisfied with the final order of a judge or justice committing him, he may within ten days after the making of such order appeal therefrom to a justice of the supreme court other than the justice making the order, who shall cause a jury to be summoned as in case of proceedings for the appointment of a committee for the incompetent person, and shall try the question of such incompetency in the same manner as in proceedings for the appointment of a committee. If the verdict of the jury be that such person is incompetent, the justice shall certify that fact and make an order of commitment as upon the original hearing. Such order shall be presented, at the time of the commitment of such incompetent epileptic, to the superintendent in charge of said colony to which the person is committed, and a copy thereof shall be forwarded to the state board of chari-

ties by such superintendent or person in charge and filed in the office thereof. Proceedings under the order shall not be stayed pending an appeal therefrom, except upon an order of a justice of the supreme court, and made upon a notice, and after a hearing, with provisions made therein for such temporary care or confinement of the alleged incompetent epileptic as may be deemed necessary. If a judge shall refuse to grant an application for an order of commitment of an incompetent epileptic proved to be dangerous to himself or others, if at large he shall state his reason for such refusal in writing and any person aggrieved thereby may appeal therefrom in the same manner and under like conditions as from an order of commitment.

4. The costs necessarily incurred in determining the question of the incompetency of a poor or indigent epileptic under this chapter including the fees allowed by the judge or justice ordering the commitment to the medical examiner or medical witnesses called by him and other necessary expenses, and in securing the admission of such person into said colony and the expense of providing proper clothing for such person in accordance with the rules and regulations adopted by the state board of charities, shall be a charge upon the town, city or county in which the alleged incompetent epileptic shall have gained a legal settlement under the provisions of the poor law and in case such person has gained no such legal settlement, then such expense shall be a charge upon the county in which the incompetent person may be at the time of the commitment; but in the city of New York all fees of medical examiners and medical witnesses appointed or called by a judge of any court of said city for the purpose of determining the question of the incompetency of such person, and not heretofore paid, may be audited and allowed in the first instance either by the judge or justice appointing the medical examiners or by the comptroller of said city and shall be paid by the chamberlain of said city on the warrant of the comptroller from the court fund and charged to the proper county within said city. If the person sought to be committed is not a poor or indigent person, the costs and expenses of the proceeding to determine his incompetency and secure his commitment paid by any town, city or county may be collected by it from the estate of such person, or from the persons legally liable for his maintenance.

5. It shall be the duty of said colony, and for that purpose it is hereby vested with the authority to detain all such mentally incompetent epileptics as shall be duly committed thereto in accordance with the provisions of law and the rules and regulations of said colony including the right to arrest and return any who may escape therefrom, until duly discharged by the board of managers of said colony, or by an order of the supreme court.

6. The superintendent of the Craig Colony for Epileptics shall be given power under this act to secure the commitment of such of its inmates who, after being admitted in any other manner than by commitment, prove after examination to be mentally incompetent, after an opportunity has been given the relatives or legal guardian of such patient to be heard, such commitment to be made by the court in the case of such an individual the same as in case of a person regularly committed at the time of admission to the colony.

7. It shall be the duty of the superintendent of the poor in every county and of the poor authorities of every city to furnish annually to the state board of charities, a list of all epileptics in their respective jurisdictions, so far as the same can be ascertained with such particulars as to the condition of such epileptic as shall become a charge for his or her maintenance on any of the towns, cities or counties of this state. It shall be the duty of all poor authorities of such city, and of the county superintendent of the poor, and of the supervisors of such county, to place such epileptics in the said colony, as soon as accommodations are available. Any parent, guardian or friend of an epileptic within this state may make application to the poor authorities of any city or the superintendent of the poor of any county where such epileptic resides, showing by satisfactory affidavit or other proof, that the health, morals, comfort or welfare of such epileptic may be endangered or not properly cared for, if not placed in such colony; and thereupon it shall be the duty of such officer or board to whom such application may be made to place such epileptic in said colony when accommodations are available. The board of supervisors shall provide for the support of such patients, except those properly supported by the state, and may recover for the same from the parents or guardians. Preference shall always be

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given to poor or indigent epileptics, or the epileptic children of poor or indigent persons, over all others; and preference shall always be given to such as are able to support themselves only in part, over those who are able or who have parents who are able wholly to furnish such support.

8. There shall be received and gratuitously supported in the colony, epileptics of normal mentality residing in the state, who, if of age, are unable, or if under age whose parents or guardians are unable to provide for their support therein. They shall be designated state patients. All such epileptics of normal mentality shall be received into the colony, only upon the official application of a county superintendent of the poor, or the poor authorities of any city upon forms approved by the state board of charities containing the written request of the persons desiring to send them, stating the name, age, place of nativity, if known, the town, city or county in which such applicants respectively reside and the ability of their respective parents or guardians or others to provide for their support in whole or in part, and if in part only, stating what part; and stating also the degree of relationship or other circumstances of connection between the applicant and the persons requesting their admission; which statement in all cases must be verified by the affidavits of the petitioners and accompanied by the opinions regarding epilepsy and mental competency, with affidavit, of a qualified physician; all residents of the same county with the epileptic patient and all acquainted with the facts and circumstances stated. An epileptic of proved normal mentality thus received shall not be detained after he or his relative nearest of kin or legal guardian, if a minor, shall have given due notice in writing of his or their intention to leave or remove him from the colony. Such additional number of epileptics as can be conveniently accommodated shall be received into the colony by the managers on such terms as shall be just and shall be designated as private patients.

(*As added by chapter* 39 *of the Laws of* 1914.)

§ 110. Support of state patients. State patients shall be provided with proper board, lodging, medical treatment, care and tuition; and the managers of the colony shall receive for each state patient supported therein a sum not exceeding two hundred

and fifty dollars per annum; which payments, if any, shall be made by the treasurer of the state, on the warrant of the comptroller, to the treasurer of the said colony, on his presenting the bill of the actual time and number of patients in the colony, signed and verified by the superintendent and treasurer of the colony and by the president and secretary of its board of managers, and approved by the fiscal supervisor. The supervisors of any county from which such patients may have been received into the colony shall cause to be raised annually, while such patients remain in the colony, the sum of thirty dollars for each of such state patients for the purpose of furnishing suitable clothing, and the same shall be paid to the treasurer of the colony on or before the first day of April of each year. (*As amended by chapter* 149 *of the Laws of* 1909.)

§ **111. Apportionment of state patients.** Whenever applications are made at one time for admission of more state patients than can be properly accommodated in the colony, the managers shall so apportion the number received, that each county may be represented in a ratio of its dependent epileptic population to the dependent epileptic population of the state, as shown by statistics furnished by the state board of charities.

§ **112. Support of private patients.** The superintendent of the colony may agree with any epileptic who may be of age, or his committee or guardian, or with the parents, guardian or committee of any epileptic child, or with any person for the entire or partial support, maintenance, clothing, tuition, training, care and treatment of such epileptic in the colony, on such terms and conditions as may be prescribed in the by-laws or approved by the managers. Every patient, guardian, committee or other person applying for the admission into the colony of an epileptic who is, or whose parents or guardians are of sufficient ability to provide for his support and maintenance therein shall, at the time of his admission, execute a bond to the treasurer of the colony with one or more sureties, to be approved by the superintendent and treasurer, in such sum as the managers shall prescribe, to the effect that the obligors will pay to the treasurer of the colony all sums of money at such time or times as shall be so agreed upon, and remove such epileptic from the colony free

of expense to the managers within twenty days after the service of the notice hereinafter provided for. If such epileptic, his parents or guardian are of sufficient ability to pay only a part of the expenses of supporting and maintaining him at the institution, such undertaking shall be only for such partial support and maintenance and for removal from the institution as above mentioned; and the treasurer may take security by such obligation or in his discretion by note or other written agreement, with or without sureties, as he may deem proper, for such part of such expenses as the epileptic, his parents or guardians are able to pay; but such exercise of discretion shall be with the approval of the superintendent and a committee of the managers in a manner that shall be prescribed in the by-laws. Notice to remove a patient shall be in writing, signed by the superintendent and directed to the epileptic, his parents, guardian, committee or other person upon whose request the patient was received at the colony, at the place of residence mentioned in such request, and deposited in the post-office at Sonyea or any post-office in Livingston county with the postage prepaid.

§ **113. Discharge of patients.** The superintendent of the colony, with the approval of the managers or of a committee thereof, shall have power to discharge patients, but no epileptic patient shall be returned to any poor-house directly through a superintendent of the poor, or otherwise. In case a patient, not an epileptic, shall be sent to the colony, through mistaken diagnosis of his disease, or other cause, and there received, such patient shall be returned to and the traveling expenses of such return shall be paid by the person who sent him or her to the colony. Should an epileptic become insane, such patient, if a state patient, shall be sent to the state hospital of the district of which he was a resident just prior to his admission to the colony in the manner prescribed by law. The bills for the reasonable expenses incurred in the transportation of state patients to and from the state hospitals after they have been approved in writing by the state commission in lunacy, shall be paid by the treasurer of the state on the warrant of the comptroller from the funds provided for the support of the state hospitals. In case the relatives, guardians or friends of such an

insane patient desire that he become an inmate of any state hospital situated beyond the limits of the district of which he was formerly a resident, and there be sufficient accommodations in such state hospital, he shall be received there in the manner provided by law for the transfer of other insane persons. Private patients, who may become insane, shall be committed, as prescribed by law, subject to the regulations of the state commission in lunacy, to such institution for the insane as may be designated by the relatives, guardians or friends of such insane person, all traveling and other expenses of removal to be paid by them. After any patient has been delivered to the managers or officers of such hospital or institution, the care and custody of the managers of the colony over such insane person shall cease; and after any patient shall, as aforesaid, be certified to be insane, as prescribed by law, such patient shall come under the supervision of the state commission in lunacy.

§ 114. Reimbursement for maintenance expenses. The agent appointed as provided in this article shall secure from relatives or friends who are liable therefor, or who may be willing to assume the cost of maintenance of any inmate therein, who is not maintained as a private patient, reimbursement in whole or in part of the money expended by the state for such purpose. Such agent shall perform such other duties as the board of managers may prescribe. If the board of managers believes that any inmate of such colony, not maintained therein as a private patient, has any property, or that any relative who would be liable for his support if he were not an inmate of such institution is of sufficient ability to wholly or partly provide for his maintenance therein, such board of managers may apply to a justice of the supreme court of the judicial district in which such institution is located for an order directing the application of the property of such inmate to his maintenance in such institution, or requiring the relatives so liable for his support to pay to such institution at the time specified in such order a stated amount for such maintenance. At least ten days' notice of the application for such order shall be given to such persons and in such manner as such justice shall direct, and such order shall be granted only

after a hearing of parties interested who appear and desire to be heard. The relatives against whom such proceeding is instituted and who are served with the notice of the application for the order shall be deemed to be of sufficient ability, unless the contrary shall affirmatively appear to the satisfaction of such justice. If more than one relative is liable for the support of such inmate and is of sufficient ability to contribute to the expense of his maintenance in such institution, such order shall determine the portion of the expense of his maintenance to be paid by each. If the property of such inmate is not applied as directed in such order, or the relatives liable for the support of such inmate refuse or neglect to comply with such order, the board of managers of such colony may bring an action in the name of such institution to recover the amount due such institution by virtue of such order. (*As renumbered by chapter* 449 *of the Laws of* 1910.)

§ **115. Sale of products.** All moneys received from time to time from the sale and disposal of manufactured products of the trades and industries of the colony, live stock and the produce of the land, shall be paid into the treasury of the state. The comptroller shall keep a special account with and credit to the colony the sums so paid into the treasury, with annual interest thereon, which moneys shall be set apart for the use of the colony, and subject to the written approval of the fiscal supervisor, certified to the comptroller, may be expended by the board of managers for any purpose authorized by law connected with the colony, and drawn from the treasury in the same manner as is provided for payments under section one hundred and ten of this chapter, in such sums and at such times as required. (*As amended by chapter* 149 *of the Laws of* 1909 *and renumbered by chapter* 449 *of the Laws of* 1910.)

* § **117. Designation of special policemen.** The superintendent of such colony may designate officers or employees of such colony to act as special policemen, who shall have all the powers of peace officers in cases of offenses committed on the premises of such colony or within one hundred yards of such

* Not renumbered by chapter 449, Laws 1910, to correspond to preceding sections.

premises. The designation of such officers or employees as special policemen shall not be deemed to supersede on the premises of such colony the authority of peace officers of the jurisdiction within which such colony is located. (*Added by chapter* 260, *Laws of* 1910.)

AN ACT to amend chapter five hundred and ninety-two of the laws of eighteen hundred and ninety-nine, entitled "An act to authorize the commissioners of the land office to exchange certain parcels of land with the Western New York and Pennsylvania Railway Company," in relation to defining the title and interest to be acquired by the state.

Chapter 581, Laws of 1917

Section 1. Chapter five hundred and ninety-two of the laws of eighteen hundred and ninety-nine, entitled "An act to authorize the commissioners of the land office to exchange certain parcels of land with the Western New York and Pennsylvania Railroad Company," as amended by chapter three hundred and fifty-eight of the laws of nineteen hundred, is hereby amended by adding a new section, to be section one-a, to read as follows:

§ **1-a.** The commissioners of the land office are hereby authorized and empowered to accept in exchange for the lands described in section one of this act, a good and sufficient deed conveying to the people of the state of New York, subject to the approval by the attorney-general as to title to the land and form and manner of execution of the deed, the fee simple of certain lands colored green upon the map filed in Livingston county clerk's office, marked "Craig Colony and Western New York and Pennsylvania Railway Company exchange map," excepting that part thereof consisting of a strip of land three rods in width being the old right of way of the Rochester, New York and Pennsylvania Railroad Company, extending across a part of the property of Craig Colony for Epileptics and lying north of the present tracks of the Western New York and Pennsylvania Railway Company, and further particularly described as follows:

All that piece or parcel of land situate, lying and being in the towns of Groveland and Mount Morris, county of Livingston and

state of New York, and being the same land conveyed by Peter H. Long and James Goodman, trustees for the Society of Shakers to the Rochester, Nunda and Pennsylvania Railroad Company, now the Rochester, New York and Pennsylvania Railroad Company, by deed dated September seventh, eighteen hundred and seventy-two, and recorded September ninth, eighteen hundred and seventy-two in Livingston county, New York, in liber eighty-five, conveyances, page five hundred and fifty-six, constituting the right of way of said railroad, through the lands of the Craig Colony for Epileptics, aforesaid, by the courses and distances named in said deed, from the south line of lands of Charles McNair to the north line of lands of George Schultz, where the center line of the Genesee Valley Canal railroad crosses the same at station number twenty-two hundred and fifty-three plus fifty-seven, which is six hundred and ninety feet northerly on said center line from mile post number forty-three; saving and reserving from the lands included in the deed aforesaid, so much thereof as lies within the right of way of the Genesee Valley Canal Railroad Company as described in chapter three hundred and fifty-eight of the laws of nineteen hundred, colored pink or red and yellow on the "Craig Colony and Western New York and Pennsylvania Railway Company exchange map," shall not be included in such conveyance, but as to such lands last above described, a lease thereof heretofore or hereafter executed to the people of the state of New York, approved by the attorney-general as to form and manner of execution, may be accepted by such commissioners for the sole uses and purposes of Craig Colony for Epileptics, for a period of forty-nine years, with the privilege to the state of renewing such lease for an additional term of forty-nine years without additional compensation, subject at all times to the right of the lessor or his successor to annul such lease whenever the premises therein described shall become necessary for the actual uses and railroad purposes of such lessor or its successors, or for the preservation of its right, title or interest in the general right of way of which such last mentioned parcel is but a portion; the provisions of this section being in confirmation of the terms of an agreement entered into between the Western New York and Pennsylvania Railway Com-

pany and the board of managers of Craig Colony for Epileptics, dated September seventh, eighteen hundred and ninety-nine, subject to the approval of the legislature.

§ 2. This act shall take effect immediately.

ARTICLE 9

New York State Hospital for the Care of Crippled and Deformed Children

Section 130. Establishment of the New York state hospital for the care of crippled and deformed children.
131. Board of managers, appointment of.
132. Powers and duties of board of managers.
133. Powers and duties of the surgeon in chief.
134. Powers and duties of treasurer.
135. Official oath.
136. Who may receive treatment.
137. Donations.
138. Managers' report of receipts.

§ 130. Establishment of the New York state hospital for the care of crippled and deformed children. The state hospital, known as the New York state hospital for the care of crippled and deformed children, established at West Haverstraw, is hereby continued for the care and treatment of any indigent children who may have resided in the state of New York for a period of not less than one year, who are crippled or deformed or are suffering from disease from which they are likely to become crippled or deformed. No patient suffering from an incurable disease shall be admitted to said hospital. Said hospital shall provide for and permit the freedom of religious worship of said inmates to the extent and in the manner required in other institutions, by section twenty of the prison law. (*As amended by chapters* 149 *and* 240 *of the Laws of* 1909.)

§ 131. Board of managers, appointment of. Seven citizens of this state appointed in accordance with the provisions of section fifty-one of this chapter shall constitute the board of managers of the New York state hospital for the care of crippled and deformed children. Four members of the board shall con-

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stitute a quorum for the transaction of business. (*As amended by chapter* 449 *of the Laws of* 1910.)

§ 132. Powers and duties of board of managers. The board of managers shall have the general direction and control of the property and affairs of said hospital, which are not otherwise specially provided by law, subject to the inspection, visitation and powers of the state board of charities. They may acquire and hold, in the name of and for the people of the state of New York, by grant, gift, devise or bequest, property to be applied to the maintenance of indigent children who are crippled or deformed or are suffering from diseases through which they are likely to become crippled or deformed, in and for the general use of the hospital. They shall

1. Take care of the general interests of the hospital and see that its design is carried into effect according to law and its by-laws, rules and regulations.

2. Keep in a book provided for that purpose a fair and full record of their doings, which shall be open at all times to the inspection of the governor of the state, the state board of charities, the fiscal supervisor or his representatives, or any person appointed by the governor, the state board of charities or either house of the legislature to examine the same.

3. Make a detailed report to the legislature on or before the fifteenth day of January in each year, with recommendations as said managers may deem expedient, together with a statement of all moneys received by them and of the progress made in the erection of buildings for hospital purposes, if any, for the year ending on the thirtieth day of June preceding the date of such report.

4. Establish such by-laws as they may deem necessary or expedient for regulating the duties of officers, assistants and employees of the hospital and make and enforce rules and regulations for the internal government, discipline and management of the same.

5. They shall appoint a surgeon in chief who shall be a person of suitable experience in the care and treatment of disabling and deforming diseases, and may for cause at any time remove him and appoint his successor. They shall also appoint a treasurer

who shall have the custody of all moneys, obligations and securities belonging to the hospital. (*As amended by chapter* 149 *of the Laws of* 1909, *and chapter* 449 *of the Laws of* 1910, *and chapter* 118, *of the Laws of* 1916.)

§ 133. Powers and duties of the surgeon in chief. The surgeon in chief shall be the superintendent of the hospital. He shall appoint and may remove an assistant superintendent, steward, matron, and such assistant physicians and surgeons, assistants and attendants as may be necessary for the proper treatment of the patients under the care of the hospital, and shall have power to fill vacancies as often as they occur. The assistant superintendent shall act as the assistant to the surgeon in chief, so far as the superintendence of the hospital is concerned, to such extent as said surgeon in chief may from time to time authorize and direct. The first assistant surgeon shall be clothed with all the authority and power of the surgeon in chief during the absence or disability of the surgeon in chief. Subject to the by-laws and regulations established by the board of managers the surgeon in chief shall have the general superintendence of the property, buildings, grounds, fixtures and effects, and control of all persons therein. He shall also,

1. Provide for ascertaining daily the condition of all the patients and proper prescription for their treatment.

2. Keep a book in which he shall cause to be entered at the time of the reception of any patient, his or her name, residence and occupation, and the date of such reception, by whom brought and by what authority committed, and an abstract of all orders, warrants, requests, certificates and other papers accompanying such person. (*As amended by chapter* 149 *of the Laws of* 1909, *and chapter* 449 *of the Laws of* 1910.)

§ 134. Powers and duties of treasurer. The treasurer shall have the custody of all moneys, obligations and securities belonging to the hospital. He shall,

1. Open with some good and solvent bank conveniently near the hospital, to be selected with the approval of the comptroller of the state, an account in his name as such treasurer, for the deposit

therein of all moneys, immediately upon receiving the same, and drawing from same only for the use of the hospital, in the manner prescribed in the by-laws, upon the written order of the steward specifying the object of the payment, approved by the surgeon in chief and subject to audit by the board of managers.

2. Keep a full and accurate account of all receipts and payments in the manner directed by the by-laws, and such other accounts as the managers shall prescribe.

3. Balance all accounts on his books annually on the last day of June and make a statement thereof and an abstract of the receipts and payments of the past year, and deliver the same within thirty days to the auditing committee of the managers who shall compare the same with the books and vouchers and verify the results upon further comparison with the books of the steward and certify to the correctness thereof to the managers at their next meeting.

4. Render statements quarterly in each year of his receipts and payments for the three months then next preceding to such auditing committee, who shall compare, verify and certify in regard to the same in the manner provided in the last preceding subdivision, and cause the same to be recorded in one of the books of the hospital.

5. Render a further account of the state of the books, and of the state of the funds and of the property in his hands, whenever required by the managers. Execute any necessary release and satisfaction of mortgage, judgment or other lien in favor of the hospital.

6. Such treasurer shall give an undertaking to the people of the state for the faithful performance of his duties, with such sureties and in such amount as the comptroller of the state shall approve. (*As renumbered by chapter* 449 *of the Laws of* 1910 *and chapter* 118 *of the Laws of* 1916.)

§ **135. Official oath.** The surgeon in chief, treasurer, first assistant surgeon, assistant superintendent and steward, before entering upon their duties as such, shall take the constitutional oath of office and file the same in the office of the clerk of the county of New York. (*As renumbered by chapter* 449 *of the Laws of* 1910.)

§ 136. Who may receive treatment. No patient shall be received except upon application of a county superintendent of the poor or commissioner of charities in any county or city within the state, under rules to be established by the board of managers, showing that the patient is unable to pay for private treatment. If there was an attending physician before the patient entered the hospital, it shall be accompanied by the certificate of such physician giving previous history and condition of the patient. (*As renumbered by chapter* 449 *of the Laws of* 1910 *and chapter* 172 *of the Laws of* 1911.)

§ 137. Donations. All donations made to the hospital may be received, retained and expended by the managers for the purposes for which they were given, or in such manner, if unaccompanied by conditions, as the board deems advisable. (*As renumbered by chapter* 449 *of the Laws of* 1910.)

§ 138. Managers' report of receipts. The managers shall make detailed report of all moneys received by them by virtue of this article, and the progress made in the erection of any buildings that may be thereafter from time to time erected, to the legislature, in January of each year, and also to the fiscal supervisor as often and in such manner as the fiscal supervisor shall or may from time to time require. (*As amended by chapter* 149 *of the Laws of* 1909, *and renumbered by chapter* 449 *of the Laws of* 1910.)

AN ACT to provide for the acquisition of certain lands adjoining the grounds of the New York State Hospital for the Care of Crippled and Deformed Children, and making an appropriation therefor.

Chapter 575, Laws of 1917

Section 1. The board of managers of the New York State Hospital for the Care of Crippled and Deformed Children established at West Haverstraw, in the county of Rockland, may acquire title on behalf and in the name of the people of the state, by agreement with the owner or owners, to the tract or parcel of land of about forty-eight acres, known as the Wemple property, adjoining the grounds of such institution on the southerly

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boundary thereof; provided, however, that the purchase price to be paid for such tract or parcel of land, free and clear of incumbrance, shall not exceed eighteen thousand dollars. Such lands, when acquired, shall be a part of the grounds and be used for the objects and purposes of such institution.

§ **2.** The sum of eighteen thousand dollars ($18,000), or so much thereof as may be necessary, is hereby appropriated out of any moneys in the state treasury not otherwise appropriated, to carry out the provisions of this act. The moneys appropriated shall be payable by the state treasurer on the warrant of the comptroller upon the requisition of the board of managers of such institution; but no warrant for the payment of the purchase price of the lands authorized to be acquired by this act shall be drawn until the attorney-general shall have approved the conveyance or conveyances thereof and shall have filed with the comptroller his certificate that the state will, by such conveyance or conveyances, acquire good title, free and clear of incumbrance, to the property therein described.

§ **3.** This act shall take effect immediately.

ARTICLE 10

New York State Hospital for the Treatment of Incipient Pulmonary Tuberculosis

Section 150. Establishment and objects of hospital.
151. Trustees.
152. Lands.
153. Powers and duties of trustees.
154. Annual report.
155. Donations in trust.
156. Superintendent and treasurer.
157. Duties of superintendent.
158. Duties of treasurer.
159. Medical assistants and examining physicians.
160. Free patients.
161. Private patients.
162. Support of free patients.
163. Support of private patients.

§ 150. Establishment and objects of hospital. The state hospital for the treatment of incipient pulmonary tuberculosis, at Raybrook, is hereby continued.

§ 151. Trustees. Seven citizens of this state, of whom two shall be physicians, appointed in accordance with the provisions of section fifty-one of this chapter, shall constitute the board of trustees of the New York state hospital for the treatment of incipient pulmonary tuberculosis. Four members of the board of trustees shall constitute a quorum. (*As amended by chapter* 449 *of the Laws of* 1910.)

§ 152. Lands. The lands to be held for the purposes herein mentioned shall not be taken for any street, highway or railway without leave of the legislature.

§ 153. Powers and duties of trustees. For the purposes of this article the said trustees and their successors shall be a body corporate with all the powers necessary to carry into effect the purposes of this article, together with the following powers, duties and obligations. They shall,

1. Take care of the general interests of the hospital and see that its design is carried into effect, according to law, and its by-laws, rules and regulations.

2. Establish such by-laws, rules and regulations as they may deem necessary and expedient for regulating the appointment and duties of officers and employees of the hospital, and for the internal government, discipline and management of the same.

3. Maintain an effective inspection of the affairs and management of the hospital, for which purpose the board shall meet at the hospital at least once in every month, and at such other times as may be prescribed in the by-laws. The annual meeting of the board of trustees shall be held on the second Saturday of January.

4. Keep in a book provided for that purpose, a fair and full record of the doings of the board, which shall be open at all times to the inspection of its members, the governor of this state, and officers of the state board of charities, the fiscal supervisor or his representatives or any person appointed by the governor or either house of the legislature to examine the same.

5. Cause to be typewritten, within ten days after each meeting of such trustees or of a committee thereof, the minutes and proceedings of such meeting, and cause a copy thereof to be sent to each member of such board.

6. Enter in a book kept by them for that purpose, the date of each of their visits, and the condition of the hospital and patients, and all such trustees present shall sign the same.

7. The resident officers shall admit such trustees into every part of the hospital and its buildings, and exhibit to them on demand all the books, papers, accounts and writings belonging to the hospital or pertaining to its business management, discipline or government, and furnish copies, abstracts and reports whenever required by them.

(*As amended by chapter* 149 *of the Laws of* 1909, *and chapter* 449 *of the Laws of* 1910.)

§ 154. Annual report. The board of trustees of the hospital shall annually, on or before the fifteenth day of January, for the preceding fiscal year, report to the legislature the affairs and conditions of the hospital, with full and detailed estimates of the next appropriation required for maintenance and ordinary uses and repairs, and of special appropriations, if any, needed for extraordinary repairs, renewals, extensions, improvements, betterments or other necessary objects, as also for the erection of additional buildings. The said hospital shall be subject to the visitation and to the general powers of the state board of charities. (*As amended by chapter* 149 *of the Laws of* 1909, *and chapter* 449 *of the Laws of* 1910.)

§ 155. Donations in trust. The trustees may take and hold in trust for the state any grant or device of land, or any gift or bequest of money or other personal property, or any donation, to be applied, principal or income, or both, to the maintenance and the general uses of the hospital.

§ 156. Superintendent and treasurer. The trustees shall also have power to appoint a superintendent of the hospital, who shall be a well educated physician, not a member of the board of trustees, a graduate of a legally chartered medical college, with an experience of at least six years in the actual practice

of his profession, including at least one year's actual experience in a general hospital, and a treasurer, who shall give an undertaking to the people of the state for the faithful performance of his trust in such penal sum and form and with such securities as the comptroller shall approve. Said officers may be discharged or suspended at any time by the said board of trustees in its discretion.

§ 157. Duties of superintendent. The superintendent shall,

1. Appoint such employees as are necessary and proper for the due administration of the affairs of such institution, prescribe their duties and places and, subject to the approval of the trustees, fix their compensation, in accordance with the provisions of section seventeen of the state finance law, within the appropriation fixed therefor.

2. Oversee and secure the individual treatment and personal care of each and every patient of the hospital while resident therein, and keep a proper oversight over all the inhabitants thereof.

3. Have the general superintendence of the buildings and grounds with their furniture and fixtures and the direction and control of all persons employed in and about the same.

4. Give from time to time such orders and instructions as he may deem best calculated to induce good conduct, fidelity and economy in any department for the treatment of patients.

5. Maintain salutary discipline among all employees, patients and inmates of the hospital, and enforce strict compliance with his instructions, and obedience to all the rules and regulations of the hospital. He shall, under the supervision and control of the board, discharge such patients as are sufficiently restored to health, or such as are found to be unsuitable patients for the hospital.

6. Cause full and fair accounts and records of the conditions and prospects of the patients to be kept regularly, from day to day, in books provided for that purpose.

7. See that such accounts and records shall be fully made up to the first days of January, April, July and October, in each year,

and that the principal facts and results with the report thereon be presented to the trustees at their regular meetings.

8. Conduct the official correspondence of the hospital, and keep a record or copy of all letters written, and files of all letters received.

9. Prepare and present to the board, at its annual meeting, a true and perfect inventory of all the personal property and effects belonging to the hospital, and account, when required by the board, for the careful keeping and economical use of all furniture, stores and other articles furnished for the hospital.

(*As amended by chapter* 449 *of the Laws of* 1910.)

§ 158. Duties of treasurer. The treasurer, among his other duties, shall,

1. Have the custody of all moneys received by, and all money, notes, mortgages and other securities and obligations belonging to the hospital.

2. Keep a full and accurate account of all receipts and payments, in the form prescribed by the by-laws, and such other accounts as shall be required of him by the trustees.

3. Balance all the accounts on his books on the first day of each July, and make a statement thereof, and an abstract of all the receipts and payments of the past fiscal year; and within five days thereafter deliver the same to the auditing committee of the trustees, who shall compare the same with his books and vouchers, and verify the same by a comparison with the books of the superintendent, and certify the correctness thereof to the trustees at their next meeting.

4. Render a quarterly statement of his receipts and payments to such auditing committee who shall, in like manner as above, compare, verify, report and certify the result thereof to the trustees at their next meeting, who shall cause the same to be recorded in one of the books of the hospital.

5. Render a further account of the state of his books, and of the funds and other property in his custody, whenever required by the trustees.

6. Receive, for the use of the hospital, money which may be paid upon obligations or securities in his hands belonging to the

hospital; and all sums paid to the hospital for the support of any patient therein or for actual disbursements made in said patient's behalf for necessary clothing and traveling expenses; and money paid to the hospital from any other source.

7. Prosecute an action in the name of the hospital to recover money due or owing to the hospital, from any source; including the bringing of suit for breach of contract between private patients or their representatives and the trustees of the hospital.

8. Execute a release and satisfaction of a mortgage, judgment, lien or other debt when paid.

9. Pay the salaries of the superintendent and of all employees of the hospital, and the disbursements of the officers and members of the board as aforesaid. The treasurer shall have power to employ counsel, subject to the approval of the board of trustees.

10. Deposit all moneys received for the care of private patients and all other revenues of the hospital in a bank designated by the comptroller, and as often as the comptroller may require, transmit to the comptroller a statement showing the amount so received and deposited and from whom, and for what received, and the dates on which such deposits were made. Such statement of deposit shall be certified by the proper officer of the bank receiving such deposit or deposits. The treasurer shall make affidavit that the sum so deposited is all the money received by him from any source of income for the hospital up to the date of the latest deposit appearing on such statement. A bank designated by the comptroller to receive such deposits shall, before any deposit be made, execute a bond to the people of the state in a sum and with sureties to be approved by the comptroller, for the safe keeping of such deposits.

(*As amended by chapter* 449 *of the Laws of* 1910 *and chapter* 118 *of the Laws of* 1916.)

§ 159. Medical assistants and examining physicians. All medical assistants shall be appointed by the superintendent. No medical assistant shall be appointed who is not a well educated physician and a graduate of a legally chartered medical college, and with an experience of at least two years in the actual practice of his profession, including at least one year's actual experience in a general hospital. Said trustees shall also appoint in all the cities of the state reputable physicians, citizens

of the state of New York, who shall examine all persons applying for admission to said hospital for treatment. There shall be not less than two nor more than four of such examining physicians appointed in cities of the first class, and two each in cities of the second and third class. Said examining physicians shall have been in the regular practice of their profession for at least five years, and shall be skilled in the diagnosis and treatment of pulmonary diseases. Their fee or compensation for each patient examined shall be three dollars. Not more than one-half of all the physicians to be appointed under this section shall belong to the same school of medicine or practice.

§ 160. Free patients. The trustees of said hospital to be appointed under and pursuant to the provisions of this article, and their successors, are hereby given power and authority to receive therein patients who have no ability to pay, but no person shall be admitted to the hospital who has not been a citizen of this state for at least one year, excepting that a female who has been a resident of the state for at least five years preceding the date of the application may be so admitted, though not a citizen. Every person desiring free treatment in said hospital shall apply to the local authorities of his or her town, city or county having charge of the relief of the poor, who shall thereupon issue a written request to the superintendent of said hospital for the admission and treatment of such person. Such request shall state in writing whether the person is able to pay for his or her care and treatment while at the hospital, which request and statement shall be kept on file by the superintendent of the hospital. Such requests shall be filed by the superintendent in a book kept for that purpose in the order of their receipt by him. Whenever there are vacancies caused by the death or removal, the said superintendent shall thereupon issue a request to an examining physician, appointed as provided for in section one hundred and fifty-nine, in the same city or county, and if there be no such examining physician in said city or county then to the nearest examining physician, for the examination by him of said patient. Upon the request of such superintendent said examining physician shall examine all persons applying for free admission and treatment in said insti-

tution, and determine whether such persons applying are suffering from incipient pulmonary tuberculosis. No person shall be admitted as a patient in said institution without the certificate of one of said examining physicians certifying that such applicant is suffering from incipient pulmonary tuberculosis, and if upon the reception of a person at such hospital, it is found by the authorities thereof that he is not suffering from incipient pulmonary tuberculosis, or is suffering from pulmonary tuberculosis in such an advanced stage as to prevent his deriving any benefit from care and treatment at such hospital, he shall be returned to the place of his residence, and the expense of transportation to and from the hospital shall be paid by said local authorities. Admissions to said hospital shall be made in the order in which the names of applicants shall appear upon the application book to be kept as above provided by the superintendent of said hospital, in so far as such applicants are subsequently certified by the said examining physician to be suffering from incipient pulmonary tuberculosis. Every person who is declared as herein provided to be unable to pay for his or her care or treatment shall be transported to and from the hospital at the expense of said local authorities, and cared for, treated and maintained therein at the expense of the municipality which would otherwise be chargeable with the support of such poor or indigent person; and the expense of transportation, treatment, maintenance and the actual cost of articles of clothing furnished by the hospital to such poor or indigent person shall be a county, city or town charge, as the case may be.

§ 161. Private patients. Applicants for admission to this institution who are able to pay for their care and treatment are not required to obtain a written request from the local authorities having charge of the relief of the poor, but shall apply in person to the superintendent, who shall enter the name of such applicant in the book to be kept by him, for that purpose, as provided in section one hundred and sixty; and when there is room in said hospital for the admission of such applicant, without interfering with the preference in the selection of patients, which shall always be given to the indigent, such patient shall be admitted to the hospital upon the certificate of one of the examining

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physicians, which certificate shall be kept on file by the said superintendent.

§ 162. Support of free patients. At least once in each month the superintendent of the hospital shall furnish to the comptroller and to the local authorities of each county, city or town, as the case may be, having charge of the relief of the poor, a list of all the free patients in the hospital that are accredited each respective county, city or town and who are shown by the statement of such local authorities to be unable to pay for their care, treatment and maintenance, under the provisions of section one hundred and sixty of this chapter. He shall accompany each such list with a bill of charges for care, treatment and maintenance at a rate not exceeding five dollars per week for each such free patient, together with items of expense of transportation, fee of the examining physician and the actual cost of articles of clothing furnished by the hospital to each such free patient. The treasurer of the hospital shall thereupon collect from the said local authorities of the county, city and town such sums as may be due therefrom, and pay the same over to the state treasurer. (*As amended by chapter* 449 *of the Laws of* 1910.)

§ 163. Support of private patients. The trustees shall have power and authority to fix the charges to be paid by patients who are able to pay for their care and treatment in said hospital or who have relatives bound by law to support them, who are able to pay therefor.

ARTICLE 11

Institutions for Juvenile Delinquents

Section 180. State agricultural and industrial school at Industry; managers.
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182. Powers and duties of managers.
183. Superintendent.
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210. Employment of inmates.
211. Clothing and money to be furnished discharged inmates.
212. Freedom of worship.
213. Confinement of female juvenile delinquents under sentences by the courts of the United States.
214. Effect of article.

§ 180. State Agricultural and Industrial School at Industry; managers. The State Agricultural and Industrial School, at Industry, is hereby continued for the reception of all male children, under the age of sixteen years, who shall be legally committed to such school. Such school shall be under the control

and management of a board of fifteen managers appointed in accordance with the provisions of section fifty-one of this chapter. (*As amended by chapter* 449 *of the Laws of* 1910, *and chapter* 121 *of the Laws of* 1915.)

§ 181. Managers of house of refuge for juvenile delinquents in New York city. The society for the reformation of juvenile delinquents in the city of New York shall continue to be a corporation by the name of "The managers of the society for the reformation of juvenile delinquents in the city of New York," with all the powers conferred upon it by its act of incorporation and the acts amendatory thereof, in so far as the same are not inconsistent with the provisions of this chapter. In addition to the governor, comptroller and attorney-general, ex officio managers, there shall be twenty-one managers of such society, each of whom shall hold office for the term of three years; and the managers in office when this chapter takes effect shall continue in office for the terms for which they were chosen respectively. The members of such society residing in the city of New York shall annually on the third Monday in November, by a plurality of votes, elect seven managers of such society. If a vacancy shall occur in the office of any manager, the board of managers may appoint a person to fill the vacancy for the remainder of the unexpired term.

§ 182. Powers and duties of managers. The managers of such house of refuge, established by the society for the reformation of juvenile delinquents, in the city of New York, and of such state agricultural and industrial school at Industry, shall have the general control of such institutions and shall make all such rules, regulations, ordinances and by-laws for the government, discipline, employment, management and disposition of the officers thereof, and of the children while in such institution or in the care of such managers, as to them may appear just and proper. They shall appoint a superintendent and such other officers as they may deem necessary for the conduct and welfare of the institution under their charge. They shall report in detail annually to the legislature, on or before the fifteenth day of January, the number of children received by them into the institution, the disposition thereof, their receipts and expenditures,

their proceedings during the preceding year, and all other matters which they deem advisable to be brought to the attention of the legislature. (*As amended by chapter* 449 *of the Laws of* 1910.)

§ **183. Superintendent.** The superintendent so appointed shall be the chief executive officer of such school, or house of refuge, and subject to the by-laws, rules and regulations thereof and the powers of the board of managers, shall have control of the internal affairs and shall maintain discipline therein and enforce a compliance with, and obedience to, all rules, by-laws, regulations and ordinances adopted by such board for the government, discipline and management of such school or house of refuge. Under direction of such managers, he shall receive and take into such institution all children legally committed thereto by any court having authority to make such commitment.

§ **184. Commitment of children.** Male children under the age of sixteen years may be committed from the rural counties of this state to the state agricultural and industrial school at Industry, or the house of refuge established by the society for the reformation of juvenile delinquents; but such children in the counties of New York and Kings shall be committed to the house of refuge in New York city, established by such society. The courts shall ascertain by such proof as may be in their power, the age of every delinquent committed to either of such institutions, and insert such age in the order of commitment, and the age thus ascertained shall be deemed and taken to be the true age of such delinquent. If the court shall omit to insert in the order of commitment the age of any delinquent committed to such school or house of refuge, the managers shall, as soon as may be after such delinquent shall be received by them, ascertain his age by the best means in their power, and cause the same to be entered in a book to be designated by them for that purpose, and the age of such delinquent thus ascertained shall be deemed and taken to be the true age of such delinquent. (*As amended by chapter* 449 *of the Laws of* 1910.)

§ **185. Register.** Upon the commitment of a delinquent to such agricultural and industrial school or house of refuge, the superintendent thereof shall cause to be entered in the register

kept for that purpose, the date of admission, name, age, place of birth, nationality, residence and such other facts as may be ascertained, relating to the origin, condition, peculiarity or inherited tendencies of such delinquent.

§ **186. Disorderly children.** All male children under the age of sixteen in the several counties which now are or hereafter shall be designated by law as the counties from which juvenile delinquents shall be sent to the house of refuge in the city of New York, deserting their homes without good and sufficient cause, or keeping company with dissolute or vicious persons against the lawful commands of their fathers, mothers, guardians or other persons standing in the place of a parent, shall be deemed disorderly children.

§ **187. Arrest and conviction.** Upon complaint made on oath to any police magistrate or justice of the peace against any child within his county, under the age of sixteen, by his parent or guardian, or other person standing to him in place of a parent, as being disorderly, such magistrate or justice shall issue his warrant for the apprehension of the offender, and cause him to be brought before himself or any other police magistrate or justice of the said county for examination.

§ **188. Commitment of disorderly children.** If such magistrate or justice be satisfied by competent testimony that such person is a disorderly child within the description aforesaid, he shall make up and sign a record of conviction thereof, and shall by warrant under his hand commit such person to the house of refuge established by the managers of the society for the reformation of juvenile delinquents in the city of New York, and the powers and duties of the said managers in relation to the said children shall be the same in all things as are prescribed as to other juvenile delinquents received by them; provided, however, that any person committed under this section shall have the same right of appeal now secured by law to persons convicted of criminal offense; but on any such appeal mere informality in the issuing of any warrant shall not be held to be sufficient cause for granting a discharge.

§ 189. Discharge on habeas corpus; immaterial errors. No person convicted of vagrancy or of any criminal offense, and committed to or confined in the house of refuge established by the said society in the city of New York, shall be discharged by habeas corpus or certiorari from such confinement, on the ground that no certificate of such conviction has been filed, or on the ground of any variance, misdescription, misnomer or any defects or imperfections in matter of form contained in the record, process, entries, judgment, order of commitment, returns or other proceedings under or in pursuance of which such commitment was made; provided that such certificate be filed or such variance, misdescription, misnomer or defect, or imperfection in matter of form be corrected by order of the court before which such writ of habeas corpus or certiorari is returnable.

§ 190. Removal of children. If any child now in the house of refuge, or who may hereafter be committed to it, is a cripple, or is deaf, blind, epileptic or imbecile, or becomes so while an inmate of the house of refuge, or if the health of any such child is or shall become impaired so that, in the judgment of the managers, such child is an improper subject for retention in the house of refuge, the managers may, in their discretion, notify the parent or guardian of the condition of such child and request the parent or guardian to remove such child from the institution. If the parent or guardian so notified fails to remove such child within fifteen days after the notice is given, or if there should be no such parent or guardian known to the managers, then the superintendent of the poor of the county whence such child was committed shall, on a written request of the managers, remove such child without delay, at the expense of the said county.

§ 191. Discipline and control of inmates. The managers of the state agricultural and industrial school at Industry, shall receive and detain, during minority, every male delinquent committed thereto in pursuance of law. The managers of the house of refuge for juvenile delinquents in the city of New York may receive and detain during minority all male delinquents committed thereto. No female shall be committed to or received at either the said state agricultural and industrial school or the house of refuge for juvenile delinquents in the city of New York.

The managers of each institution shall cause the children detained therein or under their care to be instructed in such branches of useful knowledge, and to be regularly and systematically employed in such lines of industry as shall be suitable to their years and capacities, and shall cause such children to be subjected to such discipline as, in the opinion of such board, is most likely to effect their reformation. The managers of each institution, with the consent of any child committed thereto, may bind out as an apprentice or servant, such child during the time they would be entitled to retain him to such persons and at such places to learn such trade and employment as in their judgment will be for the future benefit and advantage of such child. (*As amended by chapter* 449 *of the Laws of* 1910.)

§ 192. Military drill. The superintendent of the state agricultural and industrial school, and the superintendent of the house of refuge, established by the society for the reformation of juvenile delinquents, with the approval of the respective boards of managers thereof, may institute and establish a system of rules and regulations for uniforming, equipping, officering, disciplining and drilling in military art, the inmates of such institutions, and for the exercise and drill of such inmates according to the most approved tactics, such number of hours daily as such superintendent may deem advisable.

§ 193. School ship. The managers of the society for the reformation of juvenile delinquents are hereby authorized to establish a school ship for the purpose of instructing the boys in their charge in navigation and the duties of seamanship, and for that purpose they are authorized to purchase and hold any vessel or vessels, and to navigate the same into and upon any of the ports and waters of the state.

§ 194. Officers of ship. The said society may employ such superintendents and officers for the government and instruction of the boys, and from time to time make such rules and regulations for the government of the school ship, as they may deem expedient.

§ 195. Transfer to ship. The said society shall have the control of the school ship and other vessels procured for the

institution, and may transfer from the house of refuge on board of said ship or vessels such boys under their charge as they may elect, and shall cause them to be instructed in navigation and the duties of seamanship, and may send any boy upon a voyage at sea, and in his behalf enter into necessary contract therefor, with his assent or the assent of his parent or guardian if it is practicable to obtain the same.

§ 196. Effect of alcoholic drinks and narcotics to be taught. The nature of alcoholic drinks and other narcotics and their effects on the human system shall be taught in the schools connected with such house of refuge established by the society for the reformation of juvenile delinquents in the city of New York and in the state agricultural and industrial school at Industry, for not less than four lessons a week for ten or more weeks in each year. All pupils who can read shall study this subject from suitable text-books, but pupils unable to read shall be instructed in it orally by teachers using text-books adapted for such oral instruction as a guide and standard, and these text-books shall be graded to the capacities of the pupils pursuing such course of study.

§ 197. Transfer of inmates to penitentiary or Elmira reformatory. If a delinquent confined in the state agricultural and industrial school or the house of refuge established by the society for the reformation of juvenile delinquents, by commitment for felony, is guilty of attempting to set fire to any building belonging to either of such institutions, or to any combustible matter for the purpose of setting fire to any such building, or of openly resisting the lawful authority of an officer thereof, or of attempting to excite others to do so, or shall by gross or habitual misconduct exert a dangerous and pernicious influence over the other delinquents, the board of managers of the institution wherein such case arises shall submit a written statement of the facts to a justice of the supreme court, or, if the case arises within the state agricultural and industrial school, to the county judge of the county of Monroe, and apply to him for an order authorizing a temporary confinement of such delinquent in the Monroe county penitentiary, or if over

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sixteen years of age, in the Elmira reformatory; and if the case arises within the house of refuge, established by the society for the reformation of juvenile delinquents in the city of New York, in the county jail or penitentiary of the county of New York, or if the delinquent be over sixteen years of age, to the Eastern New York reformatory. Such judge shall forthwith inquire into the facts, and if it appear that the statement is substantially true, and that the ends desired to be accomplished by the institution wherein the case has arisen will be best promoted thereby, he shall make an order authorizing the confinement of such delinquent in such penitentiary, county jail or reformatory for the limited time expressed in the order, and the keeper or superintendent of such penitentiary, county jail or reformatory shall receive such delinquent and detain him during the time expressed in such order. At the expiration of the time limited by such order, or sooner, if the board of managers of either of such institutions shall direct, the superintendent or keeper of such reformatory, county jail or penitentiary shall return such delinquent to the custody of the superintendent of the institution from which such delinquent shall have been received.

§ 198. Confinement of juvenile delinquents under sentences by the courts of the United States. The superintendents of the house of refuge, established by the society for the reformation of juvenile delinquents in the city of New York, and the state agricultural and industrial school at Industry, shall receive and safely keep in their respective institutions, subject to the regulations and discipline thereof, and the provisions of this article, any male criminal under the age of sixteen years convicted of any offense against the United States, under sentences of imprisonment in any court of the United States, sitting within this state, until such sentences be executed, or until such delinquent shall be discharged by due course of law, conditioned upon the United States supporting such delinquent and paying the expenses attendant upon the execution of such sentence.

§ 199. New York state training school for girls. The New York state training school for girls is hereby continued

for the reception of all girls not over the age of sixteen years, who shall be legally committed thereto or placed in charge of such institution. (*As amended by chapter* 449 *of the Laws of* 1910.)

§ **200. Appointment of managers.** Such institution shall be under the control of a board of seven managers, of whom one shall be a physician who has practiced his profession for ten years and at least two shall be women, all to be appointed in accordance with the provisions of section fifty-one of this chapter. (*As amended by chapter* 449 *of the Laws of* 1910, *and chapter* 447 *of the Laws of* 1911.)

§ **201. General powers and duties of managers.** The board of managers shall have the general superintendence, management and control of the institution over which it is appointed; of the grounds and buildings, officers and employees thereof; of the inmates therein, and of all matters relating to the government, discipline, contracts and fiscal concerns thereof, and may make such rules and regulations as may seem to it necessary for carrying out the purposes of such institution. The board of managers of such institution shall appoint from among its members a president, secretary and treasurer, who shall hold office for such length of time as such board may determine, and a female superintendent, who shall hold office during the pleasure of the board. The board of managers shall fix the compensation of the officers and employees of the institution, subject to the provisions of section seventeen of the state finance law. The managers of such institution shall cause the females detained therein or under their care to be instructed in such branches of useful knowledge, and to be regularly and systematically employed in such lines of industry as shall be suitable to their years and capacities, and shall cause such females to be subjected to such discipline as, in the opinion of such board, is most likely to effect their reformation. The managers of such institution, with the consent of any female committed thereto, may bind out as an apprentice or servant such female during the time they would be entitled to retain her, to such persons and at such places to learn such trade and employment as in their judgment will be for the future benefit

and advantage of such female. Any female who, while upon parole or bound out as provided for in this section, shall require immediate medical aid and attention in a case of actual emergency and which cannot be deferred without danger to such female, shall receive the necessary aid as the circumstances of the case may demand, and all expenses necessarily incurred through such medical aid and attention shall be paid by the treasurer of the board of managers. (*As amended by chapter* 449 *of the Laws of* 1910, *and by chapter* 388 *of the Laws of* 1915.)

§ 202. General powers of superintendent. The superintendent of such institution shall, subject to the direction and control of the board of managers thereof:

1. Have the general supervision and control of the grounds and buildings of the institution, the subordinate officers and employees and the inmates thereof, and of all matters related to their government and discipline.

2. Make such rules, regulations and orders, not inconsistent with law or with the rules, regulations or directions of the board of managers, as may seem to her proper or necessary for the government of such institution and its officers and employees; and for the employment, discipline and education of the inmates thereof.

3. Exercise such other powers and perform such other duties as the board of managers shall prescribe.

Such superintendent shall also have power to appoint and remove all subordinate female officers and employees, subject to the approval of the board. Under the direction of such managers, she shall receive and take into such institution all females legally committed thereto by any court or magistrate having authority to make such commitment.

§ 203. Oaths and bonds. Each manager and superintendent of such institution shall take the constitutional oath of office and the superintendent shall execute a bond to the people of this state in the sum of five thousand dollars with sureties approved by the state comptroller, which shall be filed in the office of the comptroller. The manager appointed as treasurer of such institution shall give a bond in such amount as the comptroller

may direct. The comptroller may require other officers of such institution to give a bond if in his opinion the interest of the state demand it.

§ 204. Commitments; papers furnished by committing magistrates. 1. Whenever any female not over the age of sixteen years shall be brought before any court or committing magistrate, and it shall appear to the satisfaction of such court or magistrate by the confession of such female, or by competent testimony, that such female frequents reputed houses of prostitution or assignation, or frequents the company of thieves or prostitutes, or is found associating with vicious and dissolute persons or is wilfully disobedient to parent or guardian, and is in danger of becoming morally depraved; or is of intemperate habits, or is a vagrant or is guilty of any criminal offense, and who is not insane nor mentally or physically incapable of being substantially benefited by the training and discipline of such institution, she may be sentenced and committed to the New York State Training School for Girls, or placed in charge of the board of managers thereof, to be there confined under the provisions of law relating to such institution, but no person under the age of twelve years shall be committed to such institution for any crime or offense less than a felony, and no commitment made under this section which shall recite the facts upon which it is based, shall be deemed or held to be invalid by reason of any imperfection or defect in form. No person shall be committed to such institution nor placed in the charge of the board of managers thereof for a definite term, but any such person may be paroled or discharged at any time after her commitment, by the board of managers of such institution. Any such female under the age of fifteen years when so committed or placed in charge of the board of managers of said school, shall not be retained therein for a longer period than until she becomes of the age of eighteen; and such females, fifteen years of age or over, when so committed, shall not be detained for a period longer than three years from the time of such commitment. Every such female shall continue to be a ward of such institution until she becomes of the age of twenty-one years, notwithstanding her parole or discharge therefrom, and it shall be the duty of said board of managers to con-

tinue to exercise over her such control as may be necessary for her welfare during her said minority as a ward of said institution; and if deemed by said board of managers necessary for her welfare or for her protection of evil associations or companionship, said board may return her temporarily to said institution at any time during her said minority. If any such female shall marry during her said minority such wardship shall thereupon terminate.

2. The board of managers of such institution shall furnish the several county clerks of the state with suitable blanks for the commitment of females thereto. Such county clerks shall immediately notify the magistrates of their respective counties of the reception of such blanks and that upon application they will be furnished to them.

3. The magistrate committing a female, pursuant to this section, shall immediately notify the superintendent of the institution to which the commitment is made of the conviction of such female, and shall cause a record to be kept of the name, age, birthplace, occupation, previous commitments, if any, and for what offenses; the last place of residence of such female, and the particulars of the offense for which she is committed. The magistrate shall also execute a warrant of commitment, which shall recite the facts upon which it is based, and the name, age, birthplace, occupation, previous commitments, if any, and for what offenses, and the last place of residence of such female. This warrant of commitment shall be delivered to a person authorized by law to accompany such female to the institution, and shall be delivered by such person to the superintendent of such institution, who shall cause the facts stated therein, and such other facts as may be directed by the board of managers, to be entered in a book of record. This warrant of commitment shall constitute the only paper requisite to a commitment to this institution.

4. Such magistrate shall, before committing any such female, inquire into and determine the age of such female at the time of commitment, and her age as so determined shall be stated in the warrant. The statement of the age of such female in such warrant shall be conclusive evidence as to such age, in any action to recover damages for her detention or imprisonment under such

warrant, and shall be presumptive evidence thereof in any other inquiry, action or proceeding relating to such detention or imprisonment. If the court or magistrate shall omit to insert in the warrant of commitment the age of any delinquent committed to such school, the managers shall as soon as may be after such delinquent shall be received by them, ascertain her age by the best means in their power, and cause the same to be entered in a book to be designated by them for that purpose, and the age of such delinquent thus ascertained shall be deemed and taken to be the true age of such delinquent. (*As amended by chapter* 340 *of the Laws of* 1909, *chapter* 449 *of the Laws of* 1910, *and chapter* 486 *of the Laws of* 1911.)

§ 205. Return of females improperly committed. Whenever it shall appear to the satisfaction of the board of managers of such institution, that any person committed thereto is not of proper age to be so committed or is not properly committed, or is insane or mentally incapable of being materially benefited by the discipline of such institution, such board of managers shall cause the return of such female to the county from which she was so committed. Such female shall be so returned in the custody of one of the persons employed by such board of managers to convey to such institution females committed thereto, who shall deliver her into the custody of the sheriff of the county from which she was committed. Such sheriff shall take such female before the magistrate making the commitment, or some other magistrate having equal jurisdiction in such county, to be by such magistrate resentenced for the offense for which she was committed to such institution and dealt with in all respects as though she had not been so committed. The cost and expenses of the return of such female, necessarily incurred and paid by such board of managers, shall be a charge against the county from which such female was committed, to be paid by such county to such board of managers in the same manner as other county charges are collected.

§ 206. Disposition of children of females so committed and of the mothers of such children. If any female committed to such institution, at the time of such com-

mitment, is a mother of a nursing child in her care under one year of age, or is pregnant with child which shall be born after such commitment, such child may accompany its mother to and remain in such institution until it is two years of age and must then be removed therefrom. The board of managers of such institution may cause such child to be placed in any asylum for children in this state, or may place such child under the care and custody of a proper person willing to assume such care, and pay for the care and maintenance of such child at a reasonable rate, until the mother of such child shall have been discharged from the institution, and may make such change from time to time in the care and custody of such child as the board may deem advisable. If such female, at the time of such commitment, shall be the mother of and have under her exclusive care a child more than one year of age, which might otherwise be left without proper care or guardianship, the magistrate committing such female shall cause such child to be committed to such asylum as may be provided by the law for such purposes, or to the care and custody of some relative or proper person willing to assume such care. If a female, when committed, is pregnant with child, the board of managers may, at any time after commitment, place such female in any maternity hospital, or with any proper person or family in this state, and pay at a reasonable rate for the care and maintenance of such female and such child, if any, until such child becomes two years of age, when the mother must be returned to such institution and the child disposed of as hereinabove provided in the case of a child who remains in the institution until it is two years of age. If a female, when committed, is the mother of a nursing child in her care under one year of age, the board of managers may also cause such mother and child to be placed in the care and custody of a proper person willing to assume such care, and pay therefor a reasonable rate for maintenance and care until the child becomes two years of age, when the mother must be returned to such institution and the child disposed of as hereinabove provided, in the case of a child who remains in the institution until it is two years of age. Said board shall cause the return to the institution of said mother, in either case hereinbefore provided for, before the child becomes two years

of age, whenever, in the opinion of said board, the best interests of said mother and child will justify the separation. (*As amended by chapter* 555 *of the Laws of* 1911, *and chapter* 158 *of the Laws of* 1915.)

§ 207. Children may be bound out. The board of managers may bind out any child, born at or brought by its mother to the house of refuge, if a male, for a period which shall not be beyond his twenty-first year, and if a female, for a period which shall not be beyond her eighteenth year, which shall have been abandoned by its mother for a period not less than six months, and remaining in the house of refuge, to be a clerk, apprentice or servant, by an indenture in writing, which shall be signed by all the managers in the name of the board of managers, and shall be signed also by the person or persons to whom such child shall be so bound out, who shall, in such indenture, undertake to treat such child kindly, which binding shall be as effectual as if such child had bound himself or herself with the consent of his or her father or mother.

§ 208. Conveyance of females committed. The board of managers of such institution shall employ suitable female persons, to be known as marshals, to convey from the place of conviction to such institution all females legally committed thereto, and such marshals shall have the power and authority of deputy sheriffs in respect thereto. All expenses necessarily incurred in making such conveyance shall be paid by the treasurer of the board of managers.

§ 209. Detentions and rearrests in cases of escape. The board of managers of such institution may detain therein, under the rules and regulations adopted by them, any female legally committed thereto, according to the terms of the sentence and commitment, and conditionally discharge such female at any time prior to the expiration of the term of commitment. If an inmate escape or be conditionally discharged from such institution, the board of managers may cause her to be rearrested and returned to such institution, to be detained therein for the unexpired portion of her term, dating from the time of her escape or conditional discharge. A person employed by the board of

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managers of such institution to convey to such institution females committed thereto, may arrest, without a warrant, an escaped inmate in any county in this state, and shall forthwith convey her to the institution from which she escaped; and a magistrate may cause an escaped inmate to be arrested and held in custody, until she can be removed to such institution, as in the case of her first commitment thereto. A person conditionally discharged from such institution may be arrested and returned thereto, upon a warrant issued by its president and secretary. Such warrant shall briefly state the reason for such arrest and return, and shall be directed and delivered to a person employed by such board of managers to convey to such institution females committed thereto, and may be executed by such person in any county of this state.

§ 210. Employment of inmates. The board of managers of such institution shall determine the kind of employment for females committed thereto and shall provide for their necessary custody and superintendence. The provisions for the safe keeping and employment of such females shall be made for the purpose of teaching such females a useful trade or profession and improving their mental and moral condition. Such board of managers may credit such females with a reasonable compensation for the labor performed by them, and may charge them with the necessary expenses of their maintenance and discipline, not exceeding the sum of two dollars per week. If any balance shall be found to be due such females at the expiration of their terms of commitment, such balance may be paid to them at the time of their discharge. To secure the safe keeping, obedience and good order of the females committed to such institution, the superintendent thereof has the same powers as to such females as keepers of jails and penitentiaries possess as to persons committed to their custody.

§ 211. Clothing and money to be furnished discharged inmates. The board of managers of such institution may, in their discretion, furnish to each inmate of such institution who shall be discharged therefrom, necessary clothing not exceeding twelve dollars in value, or if discharged between the

first day of November and the first day of April to the value of not exceeding eighteen dollars, and ten dollars in money, and a ticket for the transportation of one person from such institution to the place of conviction of such inmate, or to such other place as such inmate may designate, at no greater distance from such institution than the place of conviction.

§ 212. Freedom of worship. Nothing herein contained shall interfere with the right of freedom of worship of any inmate confined within said institution, as provided by the constitution of the state of New York.

§ 213. Confinement of female juvenile delinquents under sentences by the courts of the United States. The superintendent of the New York state training school for girls, at Hudson, shall receive and safely keep in such institution, subject to the regulations and discipline thereof, and the provisions of this article, any female not over the age of sixteen years convicted of any offense against the United States, and sentenced to imprisonment by any court of the United States, sitting within this state, until such sentences be executed, or until such delinquent shall be discharged by due course of law, conditioned upon the United States supporting such delinquent and paying the expenses attendant upon the execution of such sentence. (*As amended by chapter* 449 *of the Laws of* 1910.)

§ 214. Effect of article. Nothing in this article contained shall affect any of the provisions of the state finance law or article four of this chapter and the laws amendatory thereof. (*As amended by chapter* 240 *of the Laws of* 1909.)

ARTICLE 12

House of Refuge and Reformatory for Women.

Section 220. Names and locations of house of refuge and reformatory for women.
221. Appointment of managers.
222. General powers and duties of managers.
223. Appointment and removal of officers and employees; compensation.
224. General powers of superintendents.

Section 225. Oaths and bonds.
226. Commitments; papers furnished by committing magistrate.
227. Return of females improperly committed.
228. Transfers to other institutions.
229. Disposition of children of women so committed.
230. Conveyance of women committed.
231. Detentions and rearrests in case of escapes.
232. Employment of inmates.
233. Clothing and money to be furnished discharged inmates.

§ 220. Names and locations of house of refuge and reformatory for women. The house of correction for women located at Albion is continued and shall be known as the western house of refuge for women. The reformatory for women located at Bedford is also continued and shall be known as the New York state reformatory for women. (*As amended by chapter* 258 *of the Laws of* 1909, *and chapter* 449 *of the Laws of* 1910.)

§ 221. Appointment of managers. Each such institution shall be under the control of a board of seven managers, of whom two shall be women and one a physician who has practiced his profession for ten years, appointed in accordance with the provisions of section fifty-one of this chapter. (*As amended by chapter* 449 *of the Laws of* 1910.)

§ 222. General powers and duties of managers. Each board of managers shall have the general superintendence, management and control of the institution over which it is appointed; of the grounds and buildings, officers and employees thereof; of the inmates therein, and of all matters relating to the government, discipline, contracts and fiscal concerns thereof, and may make such rules and regulations as may seem to them necessary for carrying out the purposes of such institutions. Each board of managers shall constitute a board of parole of the institution over which it is appointed, and shall have power to parole and discharge inmates as hereinafter provided. In the consideration of the parole or discharge of any inmate of the New

York state reformatory for women at Bedford, the judge or magistrate who committed any female to such institution, when he so requests in writing, shall constitute a member of such board of parole in considering and determining the matter of the parole or discharge of such female committed by him.

§ 223. Appointment and removal of officers and employees; compensation. The board of managers of each of such institutions shall appoint from among its members a president, secretary and treasurer, who shall hold office for such length of time as such board may determine. They shall appoint a female superintendent, who shall hold office during the pleasure of the board. Such boards of managers shall fix the compensation of the officers and employees of the institution under their charge in the manner provided in section seventeen of the state finance law. (*As amended by chapter* 149 *of the Laws of* 1909.)

§ 224. General powers of superintendents. The superintendent of each such institution shall, subject to the direction and control of the board of managers thereof:

1. Have the general supervision and control of the grounds and buildings of the institution, the subordinate officers and employees and the inmates thereof, and of all matters relating to their government and discipline.

2. Make such rules, regulations and orders, not inconsistent with law or with the rules, regulations or directions of the board of managers, as may seem to her proper or necessary for the government of such institution and its officers and employees; and for the employment, discipline and education of the inmates thereof.

3. Exercise such other powers and perform such other duties as the board of managers may prescribe. Such superintendent shall also have power to appoint and remove all subordinate female officers and employees, subject to the approval of the board.

§ 225. Oaths and bonds. Each manager and superintendent of such institutions shall take the constitutional oath of office and each superintendent shall execute a bond to the people of this state in the sum of five thousand dollars with sureties approved by the state comptroller, which shall be filed in the office

of the comptroller. The manager appointed as treasurer of such institution shall give a bond in such amount as the comptroller may direct. The comptroller may require other officers of such institutions to give a bond if in his opinion the interests of the state demand it.

§ 226. Commitments; papers furnished by committing magistrate. 1. A female between the ages of sixteen and thirty years, or any female of any age committed under the provisions of section eighty-nine of chapter six hundred and fifty-nine of the laws of nineteen hundred and ten, as amended, convicted by any court or magistrate of petit larceny, vagrancy under subdivision three or four of section eight hundred and eighty-seven of the code of criminal procedure, habitual drunkenness, of being a common prostitute, or frequenting disorderly houses or houses of prostitution, or of a misdemeanor, and who is not insane, or mentally or physically incapable of being substantially benefited by the discipline of either of such institutions, may be sentenced and committed to the Western House of Refuge for Women at Albion or the New York State Reformatory for Women at Bedford, to be there confined under the provisions of law relating to such institution. Such commitments shall not be for a definite term, but any such female may be paroled or discharged at any time after her commitment by the board of managers of such institution, but shall not in any case be detained longer than three years. Such commitments to the Western House of Refuge for Women at Albion, shall be from the fourth, fifth, sixth, seventh and eighth judicial districts; to the New York State Reformatory for Women at Bedford, from the first, second, third and ninth judicial districts.

2. The board of managers of each such institution shall furnish the several county clerks of the state with suitable blanks for the commitment of women thereto. Such county clerks shall immediately notify the magistrates of their respective counties of the reception of such blanks and that upon application they will be furnished to them.

3. The magistrate committing a female pursuant to this section shall immediately notify the superintendent of the institution to which the commitment is made of the conviction of such female,

and shall cause a record to be kept of the name, age, birthplace, occupation, previous commitments, if any, and for what offenses; the last place of residence of such female, and the particulars of the offense for which she is committed. A copy of such record shall be transmitted, with the warrant of commitment, to the superintendent of such institution, who shall cause the facts stated therein, and such other facts as may be directed by the board of managers, to be entered in a book of records.

4. Such magistrate shall, before committing any such female, inquire into and determine the age of such female at the time of commitment, and her age as so determined shall be stated in the warrant. The statement of the age of such female in such warrant shall be conclusive evidence as to such age, in any action to recover damages for her detention or imprisonment under such warrant, and shall be presumptive evidence thereof in any other inquiry, action or proceeding relating to such detention or imprisonment.

(*As amended by chapter* 449 *of the Laws of* 1910, *and chapter* 605 *of the Laws of* 1913.)

New York State Reformatory for Women at Bedford

AN ACT to amend section eighty-nine of inferior criminal courts act of New York city, in relation to the commitment of women to the New York State Reformatory for Women.

Chapter 659, Laws of 1910.

Section eighty-nine of the inferior criminal courts act, being chapter six hundred and fifty-nine of the laws of nineteen hundred and ten, is hereby amended to read as follows:

§ 89. Commitments to state reformatory for women at Bedford. Whenever a woman actually or apparently between the ages of sixteen and thirty is convicted in the city of New York of habitual drunkenness, or being a common prostitute, of soliciting on public streets or places for purposes of prostitution, of frequenting disorderly houses or houses of prostitution, or of vagrancy under subdivisions three or four of section eight hundred and eighty-seven of the code of criminal procedure, she may be committed to the State Reformatory for Women at Bedford, pursuant to the provisions of section two hundred and

twenty-six of the state charities law, to be there confined subject to the provisions of such law and of any other statute relating to such reformatory. (*As amended by chapter* 460 *of the Laws of* 1912.)

§ 227. Return of females improperly committed. Whenever it shall appear to the satisfaction of the board of managers of any such institution, that any person committed thereto is not of proper age to be so committed or is not properly committed, or is insane or mentally incapable of being materially benefited by the discipline of any such institution, such board of managers shall cause the return of such female to the county from which she was so committed. Such female shall be so returned in the custody of one of the persons employed by such boards of managers to convey to such institutions women committed thereto, who shall deliver her into the custody of the sheriff of the county from which she was committed. Such sheriff shall take such female before the magistrate making the commitment, or some other magistrate having equal jurisdiction in such county, to be by such magistrate resentenced for the offense for which she was committed to any such institution and dealt with in all respects as though she had not been so committed. The costs and expenses of the return of such female, necessarily incurred and paid by any such board of managers, shall be a charge against the county from which such female was committed, to be paid by such county to such board of managers in the same manner as other county charges are collected.

§ 228. Transfers to other institutions. If at any time there shall be more inmates in any one of such institutions than can be properly cared for therein, the board of managers shall so inform the state board of charities. The state board of charities may thereupon authorize and direct the transfer of such excess, or any part of such excess of inmates, to such one of the other houses of refuge or state reformatories as the state board of charities may designate. The said board of managers shall thereupon transfer to such other institution such number of inmates, preferably those last received by such institution. Such transfers shall be made as follows: The board of managers shall advise the superintendent of the institution so designated of

the number to be transferred, and this officer shall cause them to be taken to such institution and receive and keep them according to their sentences respectively, the same as if they had been originally sentenced thereto. With the inmates so transferred there shall be furnished certified copies of their sentences and commitments.

§ 229. Disposition of children of women so committed. If any woman committed to any such institution, at the time of such commitment, is a mother of a nursing child in her care under one year of age, or is pregnant with child which shall be born after such commitment, such child may accompany its mother to and remain in such institution until it is two years of age and must then be removed therefrom. The board of managers of any such institution may cause such child to be placed in any asylum for children in this state and pay for the care and maintenance of such child therein at a rate not to exceed two and one-half dollars a week, until the mother of such child shall have been discharged from such institution, or may commit such child to the care and custody of some relative or proper person willing to assume such care. If such woman, at the time of such commitment, shall be the mother of and have under her exclusive care a child more than one year of age, which might otherwise be left without proper care or guardianship, the magistrate committing such woman shall cause such child to be committed to such asylum as may be provided by law for such purposes, or to the care and custody of some relative or proper person willing to assume such care.

§ 230. Conveyance of women committed. The board of managers of each such institutions shall employ suitable persons, to be known as marshals, to convey from the place of conviction to such institution all women legally committed thereto, and such marshals shall have the power and authority of deputy sheriffs in respect thereto. All expenses necessarily incurred in making such conveyances shall be paid by the treasurer of the board of managers. In case of the commitment of a woman, who, at the time thereof, is the mother of a nursing child or is pregnant, the board of managers shall designate a woman of suitable age

and character to accompany the person so committed, along with the officer or representative, authorized in this section to be employed by such managers.

§ 231. Detentions and rearrests in case of escapes. The board of managers of any such institution may detain therein, under the rules and regulations adopted by them, any female legally committed thereto, according to the terms of the sentence and commitment, and conditionally discharge such female at any time prior to the expiration of the term of commitment. If an inmate escape or be conditionally discharged from any such institution, the board of managers may cause her to be rearrested and returned to such institution, to be detained therein for the unexpired portion of her term, dating from the time of her escape or conditional discharge. A person employed by the board of managers of any such institution to convey to such institution women committed thereto may arrest, without a warrant, an escaped inmate in any county of this state, and shall forthwith convey her to the institution from which she escaped; and a magistrate may cause an escaped inmate to be arrested and held in custody until she can be removed to such institution, as in the case of her first commitment thereto. A person conditionally discharged from any such institution may be arrested and returned thereto, upon a warrant issued by its president and secretary. Such warrant shall briefly state the reason for such arrest and return, and shall be directed and delivered to a person employed by such board of managers to convey to such institutions women committed thereto, and may be executed by such person in any county of this state.

§ 232. Employment of inmates. The board of managers of each institution shall determine the kind of employment for women committed thereto and shall provide for their necessary custody and superintendence. The provisions for the safe keeping and employment of such women shall be made for the purpose of teaching such women a useful trade or profession and improving their mental and moral condition. Such board of managers may credit such women with a reasonable compensation for the labor performed by them, and may charge them with the

necessary expenses of their maintenance and discipline, not exceeding the sum of two dollars per week. If any balance shall be found to be due such women at the expiration of their terms of commitment, such balance may be paid to them at the time of their discharge. To secure the safe keeping, obedience and good order of the women committed to any such institution, the superintendent thereof has the same power as to such women as keepers of jails and penitentiaries possess as to persons committed to their custody.

§ 233. Clothing and money to be furnished discharged inmates. The board of managers of any such institution may, in their discretion, furnish to each inmate of such institution who shall be discharged therefrom, necessary clothing not exceeding twelve dollars in value, or if discharged between the first day of November and the first day of April to the value of not exceeding eighteen dollars, and ten dollars in money, and a ticket for the transportation of one person from such institution to the place of the conviction of such inmate, or to such other place as such inmate may designate, at no greater distance from such institution than the place of conviction.

ARTICLE 13

New York State Woman's Relief Corps Home

Section 250. Establishment of home.
251. Board of managers.
252. Official oath.
253. Organization of board.
254. Report to legislature.
255. Admission to home.
256. Powers of board of managers.
257. Record.

§ 250. Establishment of home. The home for the aged dependent veteran and his wife, veterans' mothers and widows and army nurses, known as "New York state woman's relief corps home" is hereby continued. (*As renumbered by chapter 258 of the Laws of* 1909.)

§ 251. Board of managers. The home shall be under the control of a board of seven managers appointed in accordance with the provisions of section fifty-one of this chapter, a majority of whom shall be appointed from the members of the grand army of the republic of the department of New York and the woman's relief corps, auxiliary to the grand army of the republic, department of New York. Appointments shall be so made that there will be at all times four women and three men members of said board. (*As renumbered by chapter* 258 *of the Laws of* 1909, *and amended by chapter* 449 *of the Laws of* 1910.)

§ 252. Official oath. Before entering on their duties the said managers shall respectively take and subscribe to the usual oath of office, which oath may be taken and subscribed before the judge of any court of record of this state, or any notary public having a seal, and shall be filed in the office of the secretary of state. (*As renumbered by chapter* 258 *of the Laws of* 1909.)

§ 253. Organization of board. It shall be the duty of said board of managers to elect a president, secretary and an executive committee from their number. (*As renumbered by chapter* 449 *of the Laws of* 1910.)

§ 254. Report to legislature. Said board of managers shall annually on or before January fifteenth make to the legislature a detailed report of its proceedings for the preceding fiscal year, together with a complete statement of its receipts and expenditures, the condition of the institution, and full estimates of the appropriation required for its maintenance, including therein ordinary repairs. It shall also include in its report a statement of any special appropriations required and the reasons therefor. (*As renumbered by chapter* 449 *of the Laws of* 1910.)

§ 255. Admission to home. Every honorably discharged soldier or sailor or marine who served in the army or navy of the United States, for a period not less than ninety days, during the war of the rebellion, and who shall have been a resident of this state for one year next preceding the application for admission, and the wife, widow and mother of any such honorably discharged soldier or sailor or marine, and army nurses who served in said

army or navy and whose residence was at the time of the commencement of such service, or whose residence shall have been for one year next preceding his or her application for admission to said home within the state of New York, and who shall need the aid or benefit of said home in consequence of physical disability or other cause within the scope of the regulations of the board, shall be entitled to admission to said home after the approval of the application by the board of managers and subject to the conditions, limitations and penalties prescribed by the rules and regulations adopted by said board. Provided, however, said soldier or sailor or marine shall be a married man and shall be accompanied or attended by his wife during the time he may be an inmate of said home, and in case of the death of the wife while an inmate of said home, the veteran may remain an inmate of said home with the consent of the superintendent, approved by the board of managers, but no wife or widow of a soldier or sailor or marine shall be admitted as an inmate of said home unless due and sufficient proof is presented of her marriage to such soldier or sailor or marine at least fifteen years prior to the date of such application. The board of managers shall require an applicant for admission to such home to file with the application for admission his own affidavit of residence and in addition thereto the affidavit of at least two householders in and residents of the county of which he claims at the time of such application to be a resident; and such affidavits shall on presentation be accepted and received as sufficient proof, unless contradicted, of the residence of such applicant in any actions or proceedings against such county in which such residence of such applicant is material. If, after having been an inmate of such home, an honorably discharged soldier, sailor or marine, or the wife or widow of an honorably discharged soldier, sailor or marine, or an army nurse, shall reassume his or her former residence in any county, or shall acquire a new residence in any other county, and shall become entitled to relief as provided by article six of the poor law, the poor authorities within whose jurisdiction such honorably discharged soldier, sailor or marine, or the wife or widow of an honorably discharged soldier, sailor or marine, or an army nurse, resides, may, instead of providing relief as required by the poor law, return him or her to such home, to be maintained therein.

(*As amended by chapter* 240 *of the Laws of* 1909, *chapters* 133 *and* 449 *of the Laws of* 1910, *chapter* 601 *of the Laws of* 1911 *and chapter* 310 *of the Laws of* 1912.)

§ 256. Powers of board of managers. The board of managers shall have charge of all of the affairs of the institution, with power to make all necessary by-laws, rules and regulations for its government and proper management, and for the admission and discharge of inmates. It shall have power to select a treasurer, to appoint and remove a superintendent of the institution, who shall be its chief executive officer. It shall also have power to appoint such other subordinate officers as may be necessary, and for just cause remove any or all of them from office. Under proper rules and regulations and in accordance with the provisions of the civil service law they may delegate the power to hire and discharge subordinate employees to the superintendent. (*As renumbered by chapter* 449 *of the Laws of* 1910.)

§ 257. Record. The board of managers shall keep in a book provided for that purpose and kept in the institution, a fair and full record of the doings of the board, which shall be open at all times to the inspection of its members and such other persons and officers of the state as are by law vested with the powers of visitation and inspection, or appointed by the governor, the legislature or other competent authority to make an inspection or investigation of the institution. (*As renumbered by chapter* 449 *of the Laws of* 1914.)

§ 258. Gifts and bequests. The board of managers may receive, retain and expend any money or other personal property given or bequeathed to the home for the purposes for which it is given or, if unaccompanied by conditions or limitations, for any of the purposes of the home or of the inmates thereof that the board shall deem advisable. (*Added by chapter* 86 *of the Laws of* 1918.)

ARTICLE 14

Thomas Indian School

Section 270. Establishment of asylum.
271. Board of managers.
272. Powers and duties of board of managers.
273. Officers; salaries.

Section 274. Superintendent, powers and duties.
275. Treasurer, powers and duties.
276. Transfers to other institutions.

§ 270. Establishment of asylum. The Thomas Indian school, established on the Cattaraugus reservation in the county of Erie, is continued. Said asylum may sue and be sued in the corporate name of "Thomas Indian school" and service of process and papers may be made upon the superintendent or any manager of such asylum. (*As renumbered by chapter* 258, *of the Laws of* 1909.)

§ 271. Board of managers. Said asylum shall be under the control and management of a board of managers, consisting of seven members, three of whom shall be Seneca Indians. Such managers shall be appointed in accordance with the provisions of section fifty-one of this chapter. (*As renumbered by chapter* 258 *of the Laws of* 1909, *and amended by chapter* 449 *of the Laws of* 1910.)

§ 272. Powers and duties of board of managers. The board of managers shall have the general direction and control of all the property and concerns of said asylum, not otherwise provided for by law. They may acquire and hold, in the name of and for the people of the State of New York, property, by grant, gift, devise or bequest, except reservation lands, which may be held by those managers who are Seneca Indians, to be applied to the maintenance of orphan and destitute Indian children, and the general use of the asylum. They shall:

1. Adopt, with the approval or consent of the state board of charities, by-laws for the regulation and management of said asylum, and regulating the appointment and duties of officers, assistants and employees of the asylum, and ordain and enforce a suitable system of rules and regulations for the internal government, discipline and management of the same.

2. Take care of the general interests of the asylum, and see that its design is carried into effect according to law, and its by-laws, rules and regulations. They shall, on application receive destitute and orphan Indian children from any of the several reservations located within this state, and shall furnish them such care, moral training and education, and such instruction in hus-

bandry and the arts of civilization as shall be prescribed by their by-laws, rules and regulations.

3. Keep in a book provided for that purpose, a fair and full record of their doings, which shall be open at all times to the inspection of the governor, the state board of charities or any person appointed to examine the same by the governor, the state board of charities, the fiscal supervisor, or either house of the legislature.

4. Enter in a book kept by them for that purpose, the date of each visit, the condition of the asylum and the children therein, and its property, and all such managers present shall sign such entries.

5. Make, annually, on or before the fifteenth day of January, a report to the legislature of the condition of said asylum, including a true account, in detail, of the receipts and disbursements of all moneys that shall come into their hands, or under their control, the number, age and sex of such destitute orphan children in said asylum, with the name of the reservation to which they belong, and the proportion of the year each has been maintained and instructed in said asylum, and such suggestion and recommendations as they may deem proper, or which may be required by them by the state board of charities. (*As renumbered by chapter* 258 *and amended by chapter* 149 *of the Laws of* 1909, *and chapter* 449 *of the Laws of* 1910.)

§ 273. Officers; salaries. Such board shall appoint for the asylum, as often as necessary, and for cause, after an opportunity to be heard, remove:

1. A superintendent, a matron and a well educated physician, who shall be a graduate of an incorporated medical college.

2. A treasurer, who shall give a bond to the people of the state for the faithful performance of his trust, with such sureties and in such amount as the comptroller of the state shall approve. The superintendent, matron and other assistants shall constantly reside in the school, or on the premises, and shall be designated the resident officers of the school. The physician shall visit said school at such times, and perform such duties as shall be prescribed by the by-laws, rules and regulations of the school. The salary classification commission shall from time to time, with the approval of the governor, as provided by section seventeen of the state

finance law, fix the annual salaries and allowances of such officers. Such salaries shall be paid in equal monthly instalments by the treasurer on the warrant of the board of managers, countersigned by the superintendent thereof, and certified as correct. (*As amended by chapter* 149, *and renumbered by chapter* 258 *of the Laws of* 1909.)

§ 274. Superintendent, powers and duties. The superintendent shall be the chief executive officer of said asylum, and in the absence or sickness of the superintendent the matron shall perform the duties and be subject to the responsibilities of the superintendent. Subject to the by-laws, rules and regulations established by the board of managers, such officer shall have the general superintendence of the buildings, grounds and farm, together with their furniture, fixtures and stock, and shall:

1. Daily ascertain the condition of all the children and prescribe their conduct.

2. Appoint, with the approval of the board of managers, the other resident officers, assistants and employees not otherwise provided for, that they may think necessary for the economical and efficient performance of the business of the asylum, and prescribe their duties, and discharge them when necessary.

3. Cause full and fair accounts and records of all his doings, and of the entire business and operation of the asylum, to be kept regularly, from day to day, in books provided for that purpose.

4. See that all such accounts and records are justly made up for the annual report to the legislature, as required by this article, and present the same to the board of managers, who shall incorporate them into their report to the legislature.

5. Keep a book, in which shall be entered, at the time of the reception of any child, his name, age, residence, and the names of his parents (if any), to what reservation and tribe he belongs, and the date of such reception, and by whom brought, and the condition of the general health of such child. (*As renumbered by chapter* 258 *of the Laws of* 1909, *and amended by chapter* 449 *of the Laws of* 1910.)

§ 275. Treasurer, powers and duties. The treasurer shall have the custody of all moneys, obligations and securities belonging to the asylum. He shall:

1. Open with some good and solvent bank, conveniently near the asylum, an account in his name as such treasurer, and deposit all moneys, upon receiving the same, therein, and draw from the same in the manner prescribed by the by-laws, specifying the object of payment.

2. Keep a full and accurate account of all receipts and payments in the manner directed by the by-laws, and such other accounts as the board of managers shall prescribe, and render a statement to the board of managers whenever required by them. (*As renumbered by chapter* 258 *of the Laws of* 1909.)

§ 276. Transfers to other institutions. Whenever the number of Indian children in the Thomas Indian school on the Cattaraugus reservation, duly admitted thereto, shall be in excess of its proper capacity, or the applications for admission of such Indian children to said asylum shall exceed its proper accommodations therefor, or whenever, in the opinion of the trustees of said asylum, the comfort and well-being of any such Indian children therein will likely be promoted by their removal to other asylums, hospitals or institutions for the custody, care and treatment of orphan, dependent or sick children, they may, with the approval of the state board of charities, contract with the managers or other authorities of such asylums, hospitals or institutions as they may deem desirable for the reception, care and treatment of such Indian children, as may, from time to time, be transferred thereto, at a fixed weekly per capita rate not exceeding two dollars, except in the case of sick children requiring hospital treatment and care, when the fixed weekly per capita rate shall not exceed three dollars. (*As renumbered by chapter* 258 *of the Laws of* 1909.)

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ARTICLE 22

General Provisions Applicable to Charitable Institutions

Section 450. Reports to supervisors of appointments and committals to charitable institutions.

451. Reports by officers of certain institutions to clerks of supervisors and cities.

Section 452. Verified accounts against counties, cities and towns.
453. Dutchess county.
454. Construction of last section.
455. Female attendants for feeble-minded women in transit to or from institutions.
456. Investigation of complaints by boards of managers.
457. Fees of witnesses.
458. Designation of depository of funds.
459. Labor of children not to be hired out.
460. Commitments to institutions.
461. Commitments of feeble-minded.

§ 450. Reports to supervisors of appointments and committals to charitable institutions. Every judge, justice, superintendent or overseer of the poor, supervisor or other person who is authorized by law to make appointments or commitments to any state charitable institution, in which the board, instruction, care or clothing is a charge against any county, town or city, shall make a written report to the clerk of the board of supervisors of the county, or of the county in which any town is situated, or to the city clerk of any city, which is liable for any such board, instruction, care or clothing, within ten days after such appointment or commitment, and shall therein state, when known, the nationality, age, sex and residence of each person so appointed or committed and the length of time of such appointment or commitment. This and the two following sections shall apply to each of the asylums, reformatories, homes, retreats, penitentiaries, jails or other institutions, except almshouses, in each of the counties of this state, except the county of Kings, in which the board, instruction, care or clothing of persons committed thereto is, or shall be, a charge against any county or town therein. (*As renumbered by chapter* 258 *of the Laws of* 1909.)

§ 451. Reports by officers of certain institutions to clerks of supervisors and cities. The keeper, superintendent, secretary, director or other proper officer of a state charitable institution to which any person is committed or appointed, whose board, care, instruction, tuition or clothing shall be chargeable to any city, town or county, shall make a written report to

the clerk of such city or to the clerk of the board of supervisors of the county, or of the county in which such town is situated, within ten days after receiving such person therein. Such report shall state when such person was received into the institution, and, when known, the name, age, sex, nationality, residence, length of time of commitment or appointment, the name of the officer making the same and the sum chargeable per week, month or year for such person. If any person so appointed or committed to any such institution shall die, be removed or discharged, such officers shall immediately report to the clerk of the board of supervisors of the county, or of the county in which such town is situated, or to the city clerk of the city from which such person was committed or appointed, the date of such death, removal or discharge. (*As renumbered by chapter* 258 *of the Laws of* 1909.)

§ 452. Verified accounts against counties, cities and towns. The officers mentioned in the last section shall annually, on or before the fifteenth day of October, present to the clerk of the board of supervisors of the county, or of the county in which such town is situated, or to the city clerk of a city from which any such person is committed or appointed, a verified report and statement of the account of such institution with such county, town or city, up to the first day of October, and in case of a claim for clothing, an itemized statement of the same; and if a part of the board, care, tuition or clothing has been paid by any person or persons, the account shall show what sum has been so paid; and the report shall show the name, age, sex, nationality and residence of each person mentioned in the account, the name of the officer who made the appointment or commitment, and the date and length of the same, and the time to which the account has been paid, and the amount claimed to such first day of October, the sum per week or per annum charged, and if no part of such account has been paid, the report shall show such fact. Any officer who shall refuse or neglect to make such report shall not be entitled to receive any compensation or pay for any services, salary or otherwise, from any town, city or county affected thereby. The clerk of the board of supervisors who shall receive any such report or account shall file and present the same to the board of super-

visors of his county on the second day of the annual meeting of the board next after the receipt of the same. (*As renumbered by chapter* 258 *of the Laws of* 1909.)

§ 453. Dutchess county. All insane, idiotic, blind and deaf and dumb persons, the expense of whose support and maintenance now is, or, under the laws of the state of New York, may become a charge upon the city of Poughkeepsie, or the county of Dutchess, exclusive of said city, or both, and who are maintained, or shall be maintained, in any of the institutions of the state of New York, shall be supported by said county of Dutchess as one district. All institutions in the state of New York maintaining any such person whose support is properly chargeable, or shall be properly chargeable, to said city or county, are hereby required to render to the county treasurer of said county all bills for the support of such persons without any distinction between those persons from the different parts of said county. (*As renumbered by chapter* 258 *of the Laws of* 1909.)

§ 454. Construction of last section. The last section shall not be held to affect chapter two hundred and eighty-six of the laws of eighteen hundred and sixty-three, an act for the better support of the poor in the city of Poughkeepsie, except as to the class of persons herein named. (*As renumbered by chapter* 258 *of the Laws of* 1909.)

§ 455. Female attendants for feeble-minded women in transit to or from institutions. In every order, commitment or direction made by any court, judge or other officer for the confinement of a feeble-minded woman in any public institution or other place, not located at the same place where such feeble-minded person may be at the time such order, commitment or direction is made, such court, judge or other officer shall also direct therein that such feeble-minded woman shall have as an attendant at least one suitable adult woman, while in custody pursuant to such order, commitment or direction, and while going to such public institution or other place; and no officer or other person shall keep in his custody, or take to any public institution or other place for the custody or confinement of a feeble-minded person, any feeble-minded woman unless accompanied by such an

attendant. Whenever any feeble-minded woman confined in any institution of this state, under and pursuant to a commitment or order of any court, judge or other officer, is to be transferred from one institution to another institution, or from any public institution to a point outside of the city, village or town where said public institution is located, the board of managers of the institution where said feeble-minded woman is confined shall cause said feeble-minded woman, when so removed and transported, to be accompanied by one or more females in addition to the officer having her in charge. The expenses of procuring female assistants required for carrying out the provisions of this section shall be a charge upon the city or county from which said feeble-minded woman was committed. (*As renumbered by chapter* 258 *of the Laws of* 1909.)

§ **456. Investigation of complaints by boards of managers.** Whenever the managers, directors or trustees of any asylum, hospital or other charitable institution, the managers, directors or trustees of which are appointed by the governor and senate, or by the legislature, shall deem it necessary or proper to investigate and ascertain the truth of any charge or complaint made or circulated respecting the conduct of the superintendent, assistants, subordinate officers or servants, in whatever capacity or duty employed by or under the official control of any such managers, directors or trustees, it shall be lawful for the presiding officer for the time being of any such managers, directors or trustees, to administer oaths to all witnesses coming before them respectively for examination, and to issue compulsory process for the attendance of any witness within the state whom they may respectively desire to examine, and for the production of all papers that any such witness may possess, or have in his power, touching the matter of such complaint or investigation; and wilful false swearing by any witness who may be so examined is hereby declared to be perjury. (*As renumbered by chapter* 258 *of the Laws of* 1909.)

§ **457. Fees of witnesses.** All persons examined as witnesses under the preceding section shall be paid the same fees as

are now paid to witnesses in the supreme court by the said managers, directors or trustees, authorizing the issue of such compulsory process. (*As renumbered by chapter* 258 *of the Laws of* 1909.)

§ 458. Designation of depository of funds. It shall be the duty of the board of trustees or managers of each charitable or benevolent institution in this state, supported in whole or in part by moneys received from the state, or by any county, city or town thereof, to designate by resolution, to be entered upon their minutes, some duly incorporated national or state bank or trust company as the depository of the funds of such institution. After such designation, it shall be the duty of the treasurer of each such charitable or benevolent institution immediately to deposit in the bank or trust company so designated, in his name as treasurer of the institution, naming it, all funds of the institution which may come into his possession. (*As renumbered by chapter* 258 *of the Laws of* 1909.)

§ 459. Labor of children not to be hired out. It shall be unlawful for the trustees or managers of any house of refuge, reformatory or other correctional institution, to contract, hire, or let by the day, week or month, or any longer period, the services or labor of any child or children under, now or hereafter committed to or inmates of such institution. (*As renumbered by chapter* 258 *of the Laws of* 1909.)

§ 460. Commitments to institutions. Whenever the board of managers or superintendent of any public charitable or custodial asylum or institution for the feeble-minded, idiots or epileptics, shall decide that it is for the best interests of the individual as well as of the state that any inmate of such institution should be longer retained therein, such official or board may apply to the judge of a court of record in the district in which the institution is located for the commitment of such individual to such institution. Such application having been made it shall be the duty of the judge of such court to name a day for a hearing on such application, and if after due notice to the parents or guardians, and full opportunity has been given for the presentation of evidence by all parties in interest, the judge shall concur in the

opinion, he may commit such individual to the care and custody of such institution, and such person shall be detained therein until discharged by direction of the board of managers thereof, using such form of commitment as may be approved for the use of the various institutions by the state board of charities. Where it becomes necessary to have appointed a committee of a feeble-minded or epileptic incompetent person to legally settle an estate in which such incompetent feeble-minded or epileptic person has a legal or financial interest or for any other purpose the superintendent of the asylum or institution in which such incompetent person is confined or cared for is hereby empowered to make application to a court of competent jurisdiction for the appointment of such committee. (*Added by chapter* 405 *of the Laws of* 1914.)

§ 461. Commitments of feeble-minded. It shall be the duty of a judge of a court of record, on application of a parent, guardian, friend or relative, or of any poor law official, or of any probation or parole officer, or of any superintendent or principal of schools, to set a date for a hearing for the determination of the mental status of any alleged feeble-minded person. Due notice shall be given to parties at interest as to the hearing, the date thereof, and full opportunity shall be given for a presentation of evidence concerning the mental status of the alleged feeble-minded person. When it shall appear to the satisfaction of the court that the individual named in the application is feeble-minded and that it is for the best interests of the individual and of the community that he be committed to a public institution for the feeble-minded, the judge may commit such feeble-minded person to such institution, using such form of commitment as shall be prescribed by the state board of charities, and such person shall be detained therein until duly discharged by direction of the board of managers thereof.

Every application for commitment shall be accompanied by the certificate of two medical practitioners, certifying that the person to whom the application relates has been examined by each of them as to his mental capacity and that in their opinion the person is feeble-minded. (*Added by chapter* 361 *of the Laws of* 1914.)

EXCERPTS FROM EDUCATION LAW

New York State School for Blind

Section 990. Change of name.
991. Requisites for admission.
992. Applicants from without the state.
993. Applications for admission.
994. Object of institution.
995. Appointment and terms of trustees.
996. Filling vacancies.
997. Trustees entitled to mileage; disabilities.
998. General powers of trustees.
999. Officers, committees and seal.
1000. Secretary.
1001. Treasurer's duties and bond.
1002. Appointment of superintendent, instructors and assistants.
1003. Purchase of equipment.
1004. Duty to provide clothing and pay traveling expenses.
1005. Charges against county.
1006. Accounts against counties and payment thereof.
1007. Reimbursement of counties.
1008. Entitled to publications and may receive bequests and donations.
1009. Records and annual reports.
1010. Payments by state treasurer.
1011. Drafts upon state treasury.
*962. Consent of trustees to construction of sewers.

§ 990. Change of name. The New York State institution for the blind as the same was authorized to be established by chapter five hundred and eighty-seven of the laws of eighteen hundred and sixty-five and the acts supplemental thereto and renamed the "New York State School for the Blind" by laws of eighteen hundred and ninety-five, chapter five hundred and sixty-three, shall continue to be known and designated as the "New York State School for the Blind."

* Not renumbered to correspond with 990–1011.

§ 991. Requisites for admission. All blind persons of suitable age and capacity for instruction, who are legal residents of the state, shall be entitled to the privilege of the New York State School for the Blind, without charge, and for such a period of time in each individual case as may be deemed expedient by the board of trustees of said school; provided, that whenever more persons apply for admission at one time than can be properly accommodated in the school, the trustees shall so apportion the number received, but each county may be represented in the ratio of its blind population to the total blind population of the state; and provided further, that the children of citizens who died in the United States service, or from wounds received therein during the late rebellion, shall take precedence over all others.

§ 992. Applicants from without the state. Blind persons from without the state may be received into the school upon the payment of an adequate sum, fixed by the trustees, for their boarding and instruction; provided that such applicant shall in no case exclude those from the state of New York.

§ 993. Applications for admission. Applications for admission into the school shall be made to the board of trustees in such manner as they may direct, but the board shall require such application to be accompanied by a certificate from the county judge or county clerk of the county or the supervisor or town clerk of the town, or the mayor of the city where the applicant resides, setting forth that the applicant is a legal resident of the town, county and state claimed as his residence.

§ 994. Object of institution. The primary object of the school shall be, to furnish to the blind children of the state the best known facilities for acquiring a thorough education, and train them in some useful profession or manual art, by means of which they may be enabled to contribute to their own support after leaving the school; but it may likewise, through its industrial department, provide such of them with appropriate employment and boarding accommodations as find themselves unable, after completing their course of instruction and training, to procure these elsewhere for themselves. It shall, however, be in no sense an asylum for those who are helpless from age, infirmity or otherwise, or a hospital for the treatment of blindness.

§ 995. Appointment and terms of trustees. The governor shall continue, each alternate year, to appoint, by and with the advice and consent of the senate, three trustees who shall serve for a term of six years. Two of the board must be residents of the county of Genesee, and a majority must be residents within fifty miles of said school.

§ 996. Filling vacancies. In case of the declination of any member of said board of trustees to act under his appointment, or of the occurrence of any other casual vacancy in the board, the governor shall forthwith appoint some suitable person to fill such vacancy, and the person so appointed shall serve out the term of his predecessor.

§ 997. Trustees entitled to mileage; disabilities. The trustees shall receive no compensation as such, but they may allow themselves mileage, at the same rate as that paid to members of the legislature, for any distance actually traveled in the service of the school. Nor shall any trustee be pecuniarily interested in any contract for buildings pertaining to the school or in furnishing supplies therefor. [Rendered obsolete by § 11, App'n Bill.]

§ 998. General powers of trustees. The board of trustees shall have charge of all the affairs of the school, with power to make all necessary by-laws and regulations for their government and the proper management of the school, as well as for the admission of pupils, and to do all else which may be found necessary for the advancement of its humane design.

§ 999. Officers, committees and seal. They shall elect from their own number a president and treasurer, together with such standing committees as they may deem necessary, and adopt a common seal for the school.

§ 1000. Secretary. The board of trustees may elect a secretary, who shall serve during the pleasure of the board, and who shall not be a member thereof, and may fill any vacancy in the said office as often as the same shall occur, and may prescribe his duties and fix his compensation.

§ 1001. Treasurer's duties and bond. The treasurer shall have the custody of all the funds of the school, and pay out the same only upon properly authenticated orders of the board or

executive committee. Before entering upon the duties of his office, he shall execute and file in the office of the comptroller, a bond with such sureties and in such amount of penalty as the comptroller shall require and approve, conditioned for the faithful discharge of his duties as such treasurer.

§ 1002. Appointment of superintendent, instructors and assistants. The trustees shall have the power to appoint a competent and experienced superintendent, who shall be the chief executive officer of the school, together with an efficient corps of instructors and other subordinate officers; prescribe the duties and terms of service of the same; fix and pay their salaries, and for just cause, remove any or all of them from office. They shall likewise employ the requisite number of servants and other assistants in the various departments of the school, and pay the wages of the same.

§ 1003. Purchase of equipment. They shall purchase all furniture, apparatus and other supplies necessary to the equipment and carrying on of the school in the most efficient manner.

§ 1004. Duty to provide clothing and pay traveling expenses. When any blind person shall, upon proper application, be admitted into the school, it shall be the duty of his parents, guardians or other friends, to suitably provide such person with clothing at the time of entrance and during continuance therein, and likewise to defray his traveling expenses to and from the school, at the time of entrance and discharge, as well as at the beginning and close of each session of the school, and at any other time when it shall become necessary to send such person home on account of sickness or other exigency. And whenever it shall be deemed necessary by the trustees to have such person permanently removed from the school, in accordance with the by-laws and regulations thereof, the same shall be promptly removed upon their order, by his parents, guardians or other friends.

§ 1005. Charges against county. If the friends of any pupil from within the state of New York shall fail through neglect or inability to provide the same with proper clothing or with funds to defray his necessary traveling expenses to and from the school, or to remove him therefrom, as required in the preceding

section, the trustees shall furnish such clothing, pay such traveling expenses, or remove such pupil to the care of the overseers of the poor of his township, and charge the cost of the same to the county to which the pupil belongs, provided that the annual amount of such expenditures on account of any pupil at the school shall not exceed the sum of sixty dollars. And in case of the death of any pupil at the school, whose remains shall not be removed or funeral expenses borne by friends thereof, the trustees shall defray the necessary burial expenses, and charge the same to his county as aforesaid. Upon the completion of their course of training in the industrial department, the trustees may furnish to such worthy poor pupils as may need it, an outfit of machinery and tools for commencing business, at a cost not exceeding seventy-five dollars each, and charge the same to the proper county as aforesaid.

§ 1006. Accounts against counties and payment thereof. On the first day of October in each year, the trustees shall cause to be made out against the respective counties concerned, itemized accounts, separate in each case, of the expenditures authorized by the preceding section, and forward the same to the board of supervisors chargeable with the account. The board shall thereupon direct the county treasurer to pay the amount so charged to the treasurer of the school for the blind on or before the first day of March next ensuing.

§ 1007. Reimbursement of counties. The counties against which the said accounts shall be made out as aforesaid, shall cause their respective treasurers, in the name of their respective counties, to collect the same, by legal process, if necessary, from the parents or estates of the pupils who have the ability to pay, on whose account the said expenditures shall have been made; provided that at least five hundred dollars' value of the property of such parents or estate shall be exempt from the payment of the accounts aforesaid.

§ 1008. Entitled to publications and may receive bequests and donations. The school shall be entitled to receive copies of all books and other publications which are distributed gratuitously by the state to township or county libraries, common schools, academies, colleges and societies. It may also

receive in the name of the state, bequests or donations of money or any kind of property, but such money or property shall in all cases belong to the state, and be subject to its control; provided that the same shall not be diverted from the particular object for which it shall be bequeathed or donated.

§ 1009. Records and annual reports. The board of trustees shall keep full and complete records of their proceedings, and make an annual report of the same to the legislature, at the commencement of the regular session thereof, strictly accounting in detail for their expenditures, on account of the school, during the preceding fiscal year of the state, setting forth the progress and conditions of the several departments of the school, making such suggestions concerning its future management as they may deem essential, and submitting proper estimates of the funds needed for its support, as well as for building and all other purposes.

§ 1010. Payments by state treasurer. The state treasurer is hereby directed to pay over to the board of trustees, upon the warrant of the comptroller, all moneys which shall hereafter be appropriated on account of the New York State School for the Blind; the general appropriations for the current support of the school, to be paid in equal quarterly instalments, and specific appropriations for building and other purposes to be paid when needed by the trustees.

§ 1011. Drafts upon state treasury. All drafts upon the state treasury on behalf of the school, shall be based upon orders of the board of trustees, signed by the president and secretary of the same, and attested by the common seal of the school.

§ 962.* Consent of trustees to construction of sewers. The board of trustees of the New York State School for the Blind shall have power and authority to grant to the village of Batavia a license to lay, construct and maintain as a part of the general sewer system of such village, a sewer or sewers in, through, under and along the lands of such school in the village of Batavia, upon such conditions as such board may prescribe.

* Not renumbered to correspond with 990–1011.

EXCERPTS FROM THE PRISON LAW AFFECTING THE REFORMATORIES OF THE STATE OF NEW YORK

§ 21. Bertillon and finger print system. The superintendent of state prisons shall cause the prisoners in the state prisons to be measured and described in accordance with the system commonly known as the Bertillon method for identification of criminals, and to have impressions made of the fingers and thumbs of such prisoners. The said superintendent shall cause such measurements and impressions to be made by a person or persons in official service of the state, in conformity with the system now in use in the prison department of this state, and shall prescribe rules and regulations for keeping accurate records of such measurements and impressions at such prisons and in duplicate at his office in Albany and for classifying and indexing the same. It shall also be the duty of the officials having charge of the New York State Reformatory at Elmira, and the Eastern New York Reformatory at Napanoch, and of the penitentiaries in which prisoners shall be confined, or shall be hereafter received under sentence for felony to cause said prisoners and such other classes of prisoners received under sentence for misdemeanors as the superintendent of State prisons may direct to be measured and described in accordance with said Bertillon system, and the finger print impressions of such prisoners made, by such person or persons in the official service of the state or of any such county or institution as may be designated by the superintendent of state prisons for the purpose, which measurements and impressions shall be made according to the rules and methods prescribed by the superintendent of state prisons. And it shall be the duty of the officials in charge of such reformatories and penitentiaries to cause duplicate records of such measurements and impressions to be transmitted to the superintendent of state prisons to be by him indexed and classified according to said Bertillon and finger print system. If at any time the files in which the records herein provided for are filed become congested, the superintendent of state prisons may remove from the active files the records of such number of misdemeanants convicted of minor offenses as he may deem necessary.

The superintendent of state prisons is also authorized to file, index and classify Bertillon descriptive cards and finger prints received from other sources. The necessary expenses incurred by the superintendent of state prisons in indexing and classifying prisoners, as provided in this section, shall, unless otherwise provided, be payable by the treasurer from the moneys appropriated for the maintenance and support of the several state prisons, on the warrant of the comptroller, and on bills approved by the superintendent of state prisons, but such expenses shall not exceed ten thousand dollars per year.

§ 50. Reports of prison officers. The agent and warden of every prison, the superintendent or manager of every penitentiary, the keeper of every jail or other institution used for the detention of sane adults charged with or convicted of crime or detained as witnesses or debtors, subject to the visitation of the (prison) commission, shall, besides such information as may from time to time be required of him by the state commission of prisons pursuant to the powers hereinbefore conferred, on or before the first day of August in each and every year, report to said commission the number of male and female persons charged with crime and awaiting trial, the number convicted of crime, the number detained as witnesses and as debtors in his custody on the first day of July last past, together with a statistical exhibit of the number of admissions, discharges and deaths which have occurred within the past year, the nature of the charge, the period of detention or sentence, and such other facts and information as the commission may require.

§ 51. Estimates to be furnished by certain officers. The said commission shall have the further duty and authority to require the proper officials of the state and the political divisions thereof, and of all public institutions of the state, and political divisions thereof, supported wholly or in part by the state, or any political division thereof, to furnish to said commission, annually, estimates for each ensuing year of the articles which may be manufactured in penal institutions required for the use of the state or such political divisions or said institutions in their charge or under their management.

§ 177. Labor of prisoners in prisons, reformatories, penitentiaries and county jails. The labor of the convicts in the state prisons and reformatories in the state, after the necesssary labor for and manufacture of all needed supplies for said institutions, shall be primarily devoted to the state and the public buildings and institutions thereof, and the manufacture of supplies for the state, and public institutions thereof, and secondly to the political divisions of the state, and public institutions thereof; and the labor of the convicts in the penitentiaries, workhouses and county jails after the necessary labor for and manufacture of all needed supplies for the same, shall be primarily devoted to the counties, respectively, in which said penitentiaries, workhouses or county jails are located, and the towns, cities and villages therein, and to the manufacture of supplies for the public institutions of the counties or the political divisions thereof, and secondly to the state and the public institutions thereof, provided, however, that for the purpose of disposing of the whole or any part of the product of any penal institution in the state other than said state prisons and state reformatories, to the state or to any political divisions thereof or to any public institutions owned or managed and controlled by the state, or by any political division thereof, the managing authority of any such penal institution and the state superintendent of prisons may enter into a contract or contracts which may determine the kinds and qualities of articles to be produced by such institution and the method of distribution and sale thereof by the state superintendent of prisons or under his directions, either in separate lots or in combination with the products of other such institutions and with the products of state prisons and may fix and determine any and all terms and conditions for the disposition of such products of such institutions and the disposition of proceeds of sale thereof and any and all other terms and conditions as may be agreed upon, not inconsistent with the constitution, provided, however, that no such contract shall be for a period of more than five years and that any prices fixed by such contracts shall be the current prices fixed by the state board of classification for like articles or shall be approved by the state board of classification on presentation to it of a copy of such contract or proposed contract,

and provided further that any distribution or diversification of industries provided for by such contract shall be in accordance with the rules and regulations established by the state commission of prisons or shall be approved by the state commission of prisons on presentation to it of a copy of such contract or proposed contract. Provided, furthermore, that no product manufactured in whole or in part by or in any penal institution of the state or of a political division thereof, shall be sold, or otherwise disposed of for profit, by any officer, or administrative body of such institution, or by any officer or administrative body of the state, or of a political division thereof, except to the state itself or to a political division thereof, or to an officer or administrative body of the state, or of a political division thereof, or to or for a public institution owned or managed and controlled by the state or by any political division thereof; and in no case shall said products be purchased for the purpose of resale or for their disposition for profit in a manner not herein provided for in the first instance. A violation of any of the foregoing provisions shall constitute sufficient cause for the removal of such officer or board of administration by the duly constituted authority having jurisdiction. (*As amended by chapter* 282, *Laws of* 1915.)

§ 184-a. Farm products of penal institutions to be furnished to other institutions. Farm products used by any state charitable institution or state hospital, in excess of those produced by such institution or hospital, shall be obtained from state prisons, reformatories and penitentiaries having or producing a surplus of such products, unless it be more advantageous to the state to obtain such products elsewhere, regard being had to prices, quality, distance and to the time and manner of transportation and delivery. Such products shall be furnished on the requisition of the purchasing authorities of the institution or hospital, paid for as other supplies for such institution or hospital, and the moneys received and applied by the prison, reformatory or penitentiary where paid in the same manner as moneys for other products of convict labor. The superintendent of state prisons and state superintendents of reformatories and penitentiaries, where farm products are purchased, shall from time to time transmit to the managers or trustees of the several

state hospitals and state charitable institutions statements of surplus farm products available for sale, together with prices therefor and conditions of transportation and delivery. (*As amended by chap.* 457, *Laws* 1915.)

§ 185. Earnings of prisoners. Every prisoner confined in the state prisons, reformatories and penitentiaries, and every prisoner serving sentence in the county jails, may, in the discretion of the managing authority of said institution, receive compensation from the earnings of the institution in which he is confined, such compensation to be graded by such managing authority for the time such prisoner may work, but in no case shall the compensation allowed to such convicts exceed in amount ten per centum of the earnings of the institution in which they are confined; provided, however, that any compensation in excess of one and one-half cents per day shall be based upon an amount of work or labor performed by him at his option in excess of a given amount fixed for him to perform for the benefit of the state, or political subdivision thereof, and in such case his compensation may, in the discretion of such managing authority, be a sum equal to the value of the additional work or labor so performed or to the value of the product or portion thereof produced by such additional work or labor, except that his total compensation shall not in any case exceed the amount of twenty cents a day. The difference in the rate of compensation shall be based both on the pecuniary value of the work performed, and also on the willingness, industry and good conduct of such prisoner; provided, that whenever any prisoner shall forfeit his good time for misconduct or violation of the rules or regulations of the prison, reformatory, penitentiary or county jail, he shall forfeit out of the compensation allowed under this section such an amount as may be determined by the managing authority of any such institution, not to exceed twenty-five cents for each day of good time so forfeited. The managing authority of any such institution may institute and maintain a uniform system of fines, to be imposed at his discretion, in place of his other penalties and punishments, to be deducted from such compensation standing to the credit of any prisoner, for misconduct by such prisoner. (*As amended by chap.* 288, *Laws* 1915.)

PRISON LAW

Chapter 47, Laws of 1909

ARTICLE XI

Reformatories

Section 280. Name and location of state reformatories.
281. Board of managers of state reformatories.
282. Control and management of Eastern New York Reformatory at Napanoch vested in state board of managers.
283. Management and control of state reformatories vested in state board of managers.
284. General powers and duties of state board of managers.
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286. Superintendent of reformatories and assistant superintendent; appointment, powers and duties.
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288. Officers and employees at Napanoch reformatory to continue in their positions.
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291. Oaths and bonds of officers and employees.
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298. Control and discipline of prisoners at reformatories.
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Section 302. Rules of reformatories.
303. Marks for good conduct at reformatories; records filed with secretary of state.
304. Absolute release from imprisonment from reformatories; discharge.
305. Sentence for a definite period to reformatories.
306. Supervision of prisoners paroled from reformatories.
307. Sentence to reformatories.
308. State to pay expenses of trial of convict committing crime in reformatory.

§ 280. Name and location of state reformatories. The state reformatory at Elmira is continued, and shall be known as the New York State Reformatory; and the state reformatory at Napanoch is continued, and shall be known as the Eastern New York Reformatory.

§ 281. Board of managers of state reformatories. There shall be a state board of managers of reformatories, consisting of seven members, who shall be appointed by the governor, by and with the advice and consent of the senate. The full term of office of each manager hereafter appointed shall be seven years. The managers of the reformatory at Elmira, in office on May thirty-first, nineteen hundred and six, shall be continued in office as members of the state board until the expiration of their terms, unless sooner removed for cause as provided by law. The said managers and two additional members appointed by the governor, as above provided, shall constitute said state board. The said state board of managers of reformatories shall elect from their number a president, a secretary and a treasurer. Said board may elect a secretary and treasurer for each institution. Such managers shall receive no compensation for their services, but shall receive their reasonable traveling and other official expenses.

§ 282. Control and management of Eastern New York Reformatory at Napanoch vested in state board of managers. The superintendence, control and management of the Eastern New York Reformatory at Napanoch shall continue to be vested in said state board of managers. All unexpended appropriations or balances of appropriations for the

erection, construction or equipment of the said reformatory, or for any other purpose in connection therewith, shall be expended under the direction of the said state board of managers.

§ 283. Management and control of state reformatories vested in state board of managers. Said state board of managers shall continue to be vested with the management and control of the state reformatory at Elmira and the transfer and parole of prisoners formerly possessed by the board of managers, and all existing laws relating to the management and control of the said New York State Reformatory at Elmira and the transfer and parole of prisoners therein, are applicable to the management and control of the Eastern New York Reformatory at Napanoch and the transfer and parole of prisoners therein. Said state board of managers shall be vested with the same authority, management and control of both of said reformatories, their officers and inmates, except as herein otherwise provided, that the former board of managers possessed over the said reformatory at Elmira, its officers and inmates.

§ 284. General powers and duties of state board of managers. The state board of managers of reformatories shall:

1. Have the general superintendence, management and control of said reformatories, of the grounds and buildings, officers and employees thereof, of the prisoners therein, and of all matters relating to the government, discipline, contracts and fiscal concerns thereof.

2. Make rules, not inconsistent with law, for the proper government of said reformatories and of the officers and employees thereof, and for the employment, discipline, education, transfer, parole and discharge of prisoners sentenced thereto.

3. Investigate the affairs of said reformatories, inquire into any improper conduct alleged to have been committed by any officer or employee, and require reports from the superintendent of reformatories and other officers thereof in relation to the discipline, labor and government of said reformatories and have power to take proof under oath in any such investigation or inquiry.

4. Meet at least once in each month for the purpose of performing the several duties prescribed in this article.

5. Examine, monthly or quarterly, all the accounts, expenditures and vouchers relating to the business of said reformatories, and certify their approval or disapproval thereof to the comptroller.

6. Report to the legislature, annually, on or before the tenth day of January, for the year ending with the last day of the next preceding June, the condition of said reformatories, the amount of money received and expended by them during such year with a detailed statement thereof; their proceedings in regard to the prisoners therein, and such other matters as they may deem proper, or as the legislature may require.

7. Make such other reports from time to time as the legislature may require. (*As amended by chapter* 118 *of the Laws of* 1916.)

§ 285. Transfer of prisoners from either reformatory to the other. The said state board of managers may transfer prisoners committed to their custody from either one of said institutions to the other, in their discretion, and may provide rules and regulations governing such transfers.

§ 286. Superintendent of reformatories and assistant superintendent; appointment, powers and duties. Said state board of managers shall appoint a superintendent of reformatories, and may remove him for cause, after an opportunity to be heard. Said superintendent shall have general oversight of both institutions, and, subject to the approval of said board of managers, shall appoint all other officers and employees of said institutions, and be possessed with all the powers and perform all the duties in both institutions prescribed in this article. There shall be an assistant superintendent for each one of said institutions, who shall be authorized to exercise in the institution to which he was appointed the powers and duties of the superintendent in case of his absence or inability to perform such duties as may be prescribed by said board of managers or by the superintendent.

§ 287. General duties of superintendent of reformatories. The superintendent of reformatories, subject to the direction and control of the state board of managers, shall:

1. Have the general supervision and control of said reforma-

tories, of the grounds and buildings, subordinate officers and employees thereof, the prisoners therein, and of all matters relating to the government and discipline thereof.

2. Make such rules and orders, not inconsistent with law, or with the rules and directions of the said board of managers, as he may deem proper or necessary for the government of said reformatories and of the officers and employees thereof; and for the employment, discipline and education of the prisoners sentenced thereto.

3. Annually report to the said board of managers, on or before the first day of December, all such matters as are required by the said board of managers.

4. Exercise such other powers and perform such other duties as the said board of managers may lawfully prescribe.

§ 288. Officers and employees at Napanoch reformatory to continue in their positions. The officers and employees of the reformatory at Napanoch at the time said institution was transferred to the control of said state board of managers, shall be continued in their respective positions, or in similar positions, so far as practicable, subject to the power of removal possessed by said board of managers and said superintendent.

§ 289. Compensation of officers and employees in state reformatories. Except as provided in this section the annual compensation of the several officers, keepers and employees, of both said institutions, shall be fixed by the state board of managers, not exceeding the maximum sums fixed under section seventeen of the state finance law. The guards, store-keepers, trade instructors and book-keepers employed in both such institutions shall receive the same compensation allowed by law to guards in the state prisons. The compensation of clerks in both such institutions shall be as follows: For the first year's service, six hundred dollars; for the second year's service, seven hundred and twenty dollars; for the third year's service, eight hundred and forty dollars; for the fourth year's service, and thereafter, nine hundred and sixty dollars. Maintenance and supplies may be allowed to such officers, guards, keepers and employees in the discretion of the board of managers as a part of said compensation. (*Amended by Chap.* 50, *Laws of* 1912, *in effect June* 1, 1912.)

§ 290. Board of managers may transfer officers and employees from one reformatory to the other. Said state board of managers may also transfer officers and employees from either one of said institutions to the other for temporary or permanent service.

§ 291. Oaths and bonds of officers and employees. All persons appointed to office as prescribed in this article, shall take the constitutional oath of office and file the same in the office of the secretary of state within fifteen days after such appointment. The superintendent and such other officers and employees, as may be so required by the comptroller, shall give bonds to the state in such sums and with such sureties as he shall approve, conditioned for the faithful performance of their lawful duties.

§ 292. General duties of chaplains. The chaplain of each of said reformatories shall, under the rules of the state board of managers:

1. Hold religious services in the reformatory, and attend to the spiritual wants of the prisoners.
2. Personally communicate with the prisoners for the purpose of giving them religious and moral instruction.
3. Visit daily the sick in the hospital.
4. Perform such other duties, consistent with his calling and profession, as the said board of managers may direct.

§ 293. General duties of physicians. The physicians of each of said reformatories shall:

1. Have charge of the hospital of the reformatory, under the direction of the state board of managers, and keep a daily record of all admissions thereto, in such form as the said board of managers may prescribe.
2. Attend to the medical needs and prescribe the diet of the sick prisoners in the hospital or cells.
3. Examine daily, and as often as required by the superintendent, all prisoners undergoing punishment by solitary confinement or otherwise, and prescribe the allowance of food to each prisoner so confined.
4. Make such reports to the said board of managers, as to the sanitary condition of the reformatory and the general health of the prisoners, as he may see fit, and such other reports as may be

required by the said board of managers, the superintendent of reformatories or the state commission of prisons.

5. Hold himself in readiness at all times to discharge his duties as such physician, as prescribed by statute and the rules of the said board of managers, whenever directed by the superintendent.

6. Perform such other duties as may be prescribed by the rules of the said board of managers.

§ 294. Powers and duties of treasurers. The treasurer of each of said reformatories shall:

1. Have the custody of all moneys received from the comptroller on account of estimates made by the superintendent of reformatories and revised and approved by the comptroller and keep an accurate account thereof.

2. Collect and receive all moneys due the reformatory from any source.

3. Deposit all such money in a bank designated by the comptroller, conveniently near to the reformatory, in his name as treasurer, and send each month to the comptroller a statement showing the amount so received and deposited, and from whom and for what received, and when such deposits were made. Such statement of deposits shall be certified by the proper officer of the bank receiving such deposit. The treasurer shall attach to such statement an affidavit to the effect that the sum so deposited is all the money received by him from any source, since making the last statement. A bank designated by the comptroller to receive such deposits shall, before any deposit is made, execute a bond to the people of the state, in a sum and with sureties approved by the comptroller, conditioned for the safe-keeping of the funds deposited.

4. Pay out money deposited for the uses of the reformatory, upon the vouchers of the superintendent of reformatories, in accordance with the estimates made by the said superintendent and revised and approved by the comptroller.

5. Cause to be kept full and accurate accounts of all receipts and expenditures in the manner and form prescribed by the comptroller.

§ 295. Transportation of convicts to reformatories. Upon the receipt, by the superintendent of reformatories, of notice

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of the sentence of a convict to either of said reformatories, an officer of such reformatory shall proceed to the place of conviction, and the sheriff or keeper of the prison having custody of the convict shall deliver the convict to such officer, with the papers required to be delivered with such convict, and such officer shall thereupon convey such convict to the reformatory at the expense of the reformatory. Such officer shall for the purpose of such conveyance have all the powers possessed by sheriffs in conveying a convict to a state prison in pursuance of law

§ 296. Transfer of prisoners to state prisons. If it shall appear to the state board of managers that said reformatories are over-crowded or that any prisoner confined in either of said reformatories,

1. Was, at the time of his conviction, more than thirty years of age; or

2. Has been previously convicted of a felony; or

3. While in the reformatory, is incorrigible and that his presence therein is seriously detrimental to the welfare of the institution; an application may be made to a justice of the supreme court of the judicial district in which such reformatory is located, for an order transferring the prisoner named therein to a state prison. Such application shall be by written petition signed by the president or secretary of the board and shall state the causes for seeking such transfer and due notice of such application with a copy of the petition shall be served personally or by mail at least eight days before the hearing on the superintendent of state prisons who shall specify the institution to which such prisoner shall be transferred, in case the order shall be made. Such justice shall grant such order of transfer, on such hearing as he may prescribe, if it appears to his satisfaction that the facts alleged are true and that such transfer should be made. A prisoner so transferred shall be confined in such institution as under an indeterminate sentence, commencing with his imprisonment in the reformatory with a minimum of one year and a maximum fixed by law for the crime of which the prisoner was convicted and sentenced; and may be released on parole or absolutely discharged as are other prisoners confined under an indeterminate sentence. Such prisoner may be returned at any time

to the reformatory in the discretion of the superintendent of state prisons, and with the consent of the said board of managers.

§ 297. Transfer of convicts from state prisons to reformatories. Whenever there is unoccupied room in either of said reformatories, the state board of managers may make a requisition upon the superintendent of state prisons, for a sufficient number of well-behaved and most promising convicts under thirty years of age who are confined in a state prison because of a first offense, and the superintendent of state prisons shall transfer such convicts to such reformatory for education and treatment under the rules thereof. The said board of managers shall receive and detain the prisoners so transferred for the terms of their sentences, if such sentences are for fixed terms, less the commutation of imprisonment if earned, that would have been allowed to them for good conduct if they had completed their terms in the state prisons from which they were transferred. If such prisoners are confined under an indeterminate sentence, they may be paroled and discharged as are prisoners confined in a state prison, except that the said board of managers shall constitute a board of parole for the purpose of paroling and discharging such prisoners, and such board shall make rules for such parole and discharge not inconsistent with law and in general conformity with the rules made by the parole boards of the state prisons.

§ 298. Control and discipline of prisoners at reformatories. The state board of managers shall maintain such control over all prisoners committed to their custody, as shall prevent them from committing crime, best secure their self-support and accomplish their reformation. The discipline to be observed shall be reformative, and the board of managers may use such means of reformation consistent with the security and improvement of the prisoners, as they may deem expedient. The prisoners may be employed in agricultural or mechanical labor as a means of securing their support and reformation.

§ 299. Register of prisoners at reformatories. The state board of managers shall cause to be entered in a register the date of the admission of each prisoner received in each of

said reformatories, the name, age, nativity and nationality of such prisoner, and also such other ascertainable facts relating to parentage and early social influences as seem to indicate the constitutional and acquired defects and tendencies of the prisoner, and based upon these an estimate of the then present condition of the prisoner and the best probable plan of treatment. There shall also be entered upon such register, quarterly or oftener, minutes of observed improvement or deterioration of character, notes as to methods of treatment employed, all orders or alterations affecting the standing or situation of such prisoner, the circumstances of his final release and any subsequent facts relating to his personal history which may be brought to their knowledge.

§ 300. Parole of prisoners at reformatories. The state board of managers may allow any prisoner confined in either of said reformatories to go upon parole outside of the reformatory buildings and enclosures, pursuant to the rules of the board of managers. A person so paroled shall remain in the legal custody and under the control of the board, until his absolute discharge, as provided by law. No personal appearances before the board shall be permitted in behalf of the parole or discharge of any prisoner.

§ 301. Retaking of paroled prisoners of reformatories. If the state board of managers has reasonable cause to believe that a paroled prisoner has violated the conditions of his parole, the board may issue its warrant certified by its secretary, for the retaking of such prisoner at any time prior to his absolute discharge. The time within which the prisoner must be retaken shall be specified in the warrant. Such warrant may be issued to an officer of the reformatory or to any peace officer of the state, who shall execute the same by taking such prisoner into custody within the time specified in the warrant. Thereupon such officer shall return such prisoner to the reformatory, where he may be retained for the remainder of the maximum term provided by law.

§ 302. The state board of managers shall make rules, not inconsistent with law:

1. Prescribing the conditions under which prisoners may be paroled or conditionally released.

2. Regulating the retaking and re-imprisonment of such prisoners.

3. Providing for the employment, discipline, instruction and education of the prisoners. Such rules shall be adopted by the resolution of the board of managers, passed at a meeting thereof, at which a majority of its members shall be present. All rules adopted and in force shall be printed and a copy thereof distributed to each officer, employee and prisoner in each of said reformatories.

§ 303. Marks for good conduct at reformatories; records filed with secretary of state. The state board of managers shall adopt a uniform system of marks by means of which shall be determined the number of marks or credits to be earned by each prisoner sentenced to either of said reformatories, as the condition of increased privileges, or of release from their control, which system shall be subject to revision from time to time. Each prisoner shall be credited for good personal demeanor, diligence in labor and study, and for results accomplished, and be charged for dereliction, negligence and offenses. Each prisoner's account of marks or credits shall be made known to him as often as once in each month. The said board of managers shall make rules by which each prisoner shall be permitted to see and converse with some member of the board of managers at stated periods. An abstract of the record in the case of each prisoner confined in each of said reformatories shall be made semi-annually, showing the date of admission, the age, the crime, place of conviction, court or judge by whom sentenced, the situation at the time of making such abstract, whether in a reformatory, or state prison, the hospital for insane criminals or elsewhere, whether any or how much progress or improvement has been made, and the reason for release or continued custody or transfer as the case may be, the names of those deceased during said period, with cause of death. Such abstract shall be considered by the said board of managers at a regular meeting and filed with the secretary of state.

§ 304. Absolute release from imprisonment from reformatories; discharge. When it appears to the state board of managers that there is strong or reasonable probability

that any prisoner will remain at liberty without violating the law, and that his release is not incompatible with the welfare of society, they shall issue to such prisoner an absolute release or discharge from imprisonment. Nothing herein contained shall be construed to impair the power of the governor to grant a pardon or commutation in any case.

§ 305. Sentences for a definite period to reformatories. If, through oversight or otherwise, a person be sentenced to imprisonment in either of said reformatories for a definite period of time such sentence shall not, for that reason, be void, but the person so sentenced shall be entitled to the benefits and subject to the liabilities of this article, in the same manner and to the same extent as if such sentence had been made for an indefinite period of time in the manner provided by the penal law.

§ 306. Supervision of prisoners paroled from reformatories. The state board of managers may appoint and at pleasure remove suitable persons in any part of the state, who shall supervise paroled prisoners and perform such other lawful duties as may be required of them by such board. Such persons shall be subject to the direction of the board. They may be paid a reasonable compensation for their services and expenses, which shall be a charge upon and paid from the funds of said reformatories.

§ 307. Sentence to reformatories. Any person who shall be convicted of an offense punishable by imprisonment in either of said reformatories, and who, upon such conviction, shall be sentenced to imprisonment therein, shall be imprisoned according to this article, and not otherwise. The term of such imprisonment of any person so convicted and sentenced shall be terminated by the state board of managers, as authorized by this article; but such imprisonment shall not exceed the maximum term provided by law for the crime for which the prisoner was convicted and sentenced.

§ 308. State to pay expenses of trial of convict committing crime in reformatory. Whenever any convict in either of said reformatories shall be indicted and tried for any offense committed by such convict during the time of his

imprisonment in a reformatory in this state, the expenses of such trial, and in case of conviction for murder in the first degree, the expenses of executing judgment or sentence of the court, shall be paid by the state, and sections seventeen and eighteen of this chapter relating to the statement of the expenses incurred and the payment of the same are applicable thereto.

AN ACT to amend the prison law, in relation to representation in the board of classification of the officers and commissions constituting such board.

Chapter 222, Laws of 1917

Section 1. Section one hundred and eighty-four of chapter forty-seven of the laws of nineteen hundred and nine, entitled "An act relating to prisons, constituting chapter forty-three of the consolidated laws," is hereby amended to read as follows:

§ 184. Board of classifications; prices to be fixed. The fiscal supervisor of state charities, the state commission of prisons, and the superintendent of state prisons and the hospital commission are hereby constituted a board to be known as the board of classification. Each of said commissions or officers constituting such board may, respectively, designate a member of its commission or a deputy of such officer or some other official connected with such commission or the department of which such officer is the head, to act as its or his representative at any or all meetings of such board in all respects and to the same extent as such commission or officer might if it or he were present and acting. Said board shall fix and determine the prices at which all labor performed, and all articles manufactured in the charitable institutions managed and controlled by the state and in the penal institutions in this state, and furnished to the state, or the political divisions thereof, or to the public institutions thereof, shall be furnished, which prices shall be uniform to all, except that the prices for goods or labor furnished by the penitentiaries to or for the county in which they are located, or the political divisions thereof, shall be fixed by the board of supervisors of such counties, except New York and Kings counties, in which the prices shall be fixed by the commissioners of charities and correction, respectively. The prices shall be as near

the usual market price for such labor and supplies as possible. The state commission of prisons shall devise and furnish to all such institutions a proper form for such requisition, and the comptroller shall devise and furnish a proper system of accounts to be kept for all such transactions. It shall also be the duty of the board of classification to classify the buildings, offices and institutions owned or managed and controlled by the state, and it shall fix and determine the styles, patterns, designs and qualities of the articles to be manufactured for such buildings, offices and public institutions, in the charitable and penal institutions in this state. So far as practicable, all supplies used in such buildings, offices and public institutions shall be uniform for each class, and of the style, patterns, designs and qualities that can be manufactured in the penal institutions in this state.

§ **2.** This act shall take effect immediately.

PUBLIC BUILDINGS LAW

Chapter 44 of the Consolidated Laws

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New York State Soldiers and Sailors' Home

Section 60. Trustees.
61. Powers of trustees.
62. Sale of liquor at home.
63. Disposition of proceeds of sale.
64. Admission to home.
65. Transfer of inmates to state hospital.
66. Annual report.

§ **60. Trustees.** The property heretofore conveyed to the state by the corporation known as the Grand Army of the Republic soldier's home of New York, and all property heretofore or hereafter acquired by the state for the same purpose, shall continue to be known as the New York state soldiers' and sailors' home, and shall continue to be under the management and control of a board of trustees consisting of twelve members, of which the governor, attorney-general and the commander of the department of New York, Grand Army of the Republic, shall be ex officio members; and the remaining nine members shall be reputable

citizens of the state appointed by the governor, by and with the advice and consent of the senate, and each shall hold office for three years. No trustee shall receive any compensation for his services as such trustee or otherwise, except the trustee elected to act as secretary who may receive a reasonable annual compensation for his services, to be fixed by the board, with the approval of the comptroller, not exceeding the sum of two hundred and fifty dollars. The board shall annually elect by ballot a president, secretary, treasurer and executive committee, but the offices of secretary and treasurer may be held by one trustee or separately as the board may determine. The board shall be known as the board of trustees of the New York state soldiers and sailors' home.

§ 61. Powers of trustees. The board of trustees shall have possession of all property belonging to or constituting such home and may complete the buildings therein already commenced or hereafter to be erected, and keep them in readiness for occupation, with any funds appropriated therefor or that may come into their hands for such purpose, and may pay any existing indebtedness of such corporation which shall be or might become a lien upon such property or any part thereof. The board may make contracts in its name, subject to the approval of the comptroller, for work and materials for the completion of the buildings on such property, the furnishing thereof and of supplies for use and consumption therein, but shall spend no money and incur no indebtedness for such purpose beyond the appropriation previously made therefor by the legislature. It may adopt rules and regulations, subject to like approval, specifying the duties of the officers of the home, the government of its inmates, fixing the terms and conditions of admission thereto and the cause and manner of expulsion therefrom. The board may require and take in its name any security by way of bond or otherwise from any person appointed or elected by it, for the faithful performance of his duties, and for truly accounting for all moneys or property received by him, for or on account of the board of trustees or in the performance of such duties. And the said board shall have power to organize and maintain a band, the same to be paid for out of the maintenance funds of the home, not exceeding six thousand dollars per annum.

§ 62. Sale of liquors at home. The board of trustees, upon complying with the provisions of the liquor tax law, are hereby authorized to sell ale and beer to the members of said home, upon the premises of said home, under such rules and regulations as said trustees shall prescribe, and the provisions of clause one, section twenty-three and clause six of section twenty-nine of said liquor tax law, shall not apply to the New York state soldiers and sailors' home.

§ 63. Disposition of proceeds of sale. The board of trustees shall expend the net proceeds of such sales for the support of the library and reading room of said home and for such other purposes as they shall deem best for the comfort and amusement of the inmates of said home.

§ 64. Admission to home. Every honorably discharged soldier or sailor who served in the army or navy of the United States during the late rebellion, the Spanish-American war or the insurrection in the Philippines, who enlisted from the state of New York, or who shall have been a resident of this state for one year preceding his application for admission, and who shall need the aid or benefit of such home in consequence of physical disability or other cause within the scope of the regulations of the board, shall be entitled to admission thereto, subject to the conditions, limitations and penalties prescribed by the rules and regulations of the board, provided preference of admission be given to veterans of the civil war in case of lack of accommodations. The board of trustees shall require an applicant for admission to such home to file with the application for admission his own affidavit of residence and such affidavit shall be received as prima facie evidence of the residence of such applicant in any action or proceeding against the county of his residence, in which the residence of such applicant shall be material. (*As amended by chapter* 577 *of the Laws of* 1911, *and chapter* 190 *of the Laws of* 1912.)

§ 65. Transfer of inmates to state hospital. Any soldier or sailor regularly admitted into the home found to be insane, may be transferred by an order of the president and secretary of the board of trustees and the superintendent of the home to any state hospital for the insane, there to remain at the expense of the home until legally discharged, and such expense shall be paid out

of the maintenance fund of the home, at the same rate as is charged for the support of the county insane.

§ 66. Annual report. Such board shall, annually, on or before January fifteenth, make to the legislature a detailed report of all its receipts and expenditures and of all its proceedings for the previous year, with full estimates for the coming year, verified by the president and treasurer.

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POOR LAW

Soldiers, Sailors and Marines

Section 80. Relief of soldiers, sailors and marines, and their families.
81. Post to give notice that it assumes charge.
82. Posts to appoint joint relief committees in certain cities.
83. Poor or indigent soldiers, sailors or marines without families.
84. Burial of soldiers, sailors or marines.
85. Headstones to be provided.

§ 80. Relief of soldiers, sailors and marines, and their families. No poor or indigent soldier, sailor or marine who has served in the military or naval service of the United States and who has been honorably discharged from such service nor his family nor the families of any who may be deceased, shall be sent to any almshouse, but shall be relieved and provided for at their homes in the city or town where they may reside, so far as practicable, provided such soldier, sailor or marine or the families of those deceased, are, and have been, residents of the state for one year; and the proper auditing board of such city or town or in those counties where the poor are a county charge, the superintendent, if but one, or superintendents of the poor, as such auditing board in those counties, shall provide such sum or sums of money as may be necessary to be drawn upon by the commander and quartermaster of any post of the Grand Army of the Republic, or of any camp of the United Spanish War Veterans of the city or town, made upon the written recommendation of the relief committee of such post or camp; or if there

be no post or camp in a town or city in which it is necessary that such relief should be granted, upon the like request of the commander and quartermaster and recommendation of the relief committee of a Grand Army post, or a camp of the United Spanish War Veterans, located in the nearest town or city, to the town or city requested to so furnish relief, and such written request and recommendation shall be a sufficient authority for the expenditures so made. (*As amended by chapter* 120, *Laws of* 1915.)

§ 81. Post or camp to give notice that it assumes charge. The commander of any such post or camp which shall undertake to supervise relief of poor veterans or their families, as herein provided, before his acts shall become operative in any town, city or county, shall file with the clerk of such town, city or county, a notice that such post or camp intends to undertake such supervision of relief, which notice shall contain the names of the relief committee, commander and other officers of the post or camp; and also an undertaking to such city, town or county, with sufficient and satisfactory sureties for the faithful and honest discharge of his duties under this article; such undertaking to be approved by the treasurer of the city or county, or the supervisor of the town, from which such relief is to be received. Such commander shall annually thereafter, during the month of October, file a similar notice with said city or town clerk, with a detailed statement of the amount of relief requested by him during the preceding year, with the names of all persons for whom such relief shall have been requested, together with a brief statement in each case, from the relief committee, upon whose recommendation the relief was requested, provided, however, that in cities of the first class said notice and said detailed statement shall be filed with the comptroller of such city, and said undertaking shall be approved by him, and provided further that in any city of the first class which is now or may hereafter be divided into boroughs, such notice, and such detailed statement each in duplicate shall be filed with the comptroller, and he shall forward one of said duplicates to the commissioner or deputy commissioner of charities for the borough in which the headquarters of such post or camp is situated, and it shall be the duty of the commissioner of charities to annually include in his estimate, of the amount

necessary for the support of his department such sum or sums of money as may be necessary to carry into effect the provisions of sections eighty, eighty-one, eighty-three, eighty-four and eighty-five of this chapter, and the proper officers charged with the duty of making the budget of any such city shall annually include therein such sum or sums of money as may be necessary for that purpose. Provided, further, that in the city of New York the relief shall be paid by the comptroller, by warrant to the order of the beneficiaries, on a recommendation signed by the relief committee, the commander and the quartermaster of such post or camp, out of the amount appropriated for such purpose. Moneys actually laid out and expended except in the boroughs of the city of New York by any such post or camp for the relief specified in section eighty of this chapter shall be reimbursed monthly to such post or camp by the comptroller on vouchers duly verified by the commander and quartermaster of said post or camp, showing the date and amount of each payment, the certificate of the post or camp relief committee, signed by at least three members, none of whom shall have received any of the relief granted by the post for which reimbursement is asked, showing that the person relieved was an actual resident of such city, and that they recommend each payment, and the receipt of the recipient for each payment, or in case such receipt could not be obtained, a statement of such fact, with the reason why such receipt could not be obtained. Such vouchers shall be made in duplicate on blanks to be supplied by the comptroller and shall be presented to the commissioner of charities for the borough in which the headquarters of the post or camp is situated, and if such commissioner is satisfied that such moneys have been actually expended as in said vouchers stated, he shall approve the same, and file one of said duplicates in his office and forward the other to the comptroller, who shall pay the same by a warrant drawn to the order of the said commander. And provided further that in the city of New York if the comptroller is satisfied that a poor or indigent soldier, sailor or marine, who has served in the military or naval service of the United States, or his family, and has been honorably discharged therefrom, or the families of any who may be deceased, are in actual want, and that immediate relief is needed

by either, provided he or they shall have been residents of the state for the year last past, and is or are actual residents of said city, he may, in his discretion authorize and empower the commander of the post or camp to furnish relief to him or them in a reasonable amount, and pay the amount by warrant to the commander of the post or camp, taking the receipt in duplicate of the commander of the post or camp therefor, and file one of said receipts in his office, and forward the other to the commissioner or deputy-commissioner of charities for the borough in which the headquarters of the post or camp is situated; and said duplicate receipts shall be the vouchers for the payment of the same. And provided further, that in any city, county or borough in which Grand Army posts or camps have organized or may organize a memorial and executive committee, the latter shall be regarded as a post of the Grand Army of the Republic or a camp of the United Spanish War Veterans. And the chairman, treasurer or almoner and bureau of relief or relief committee referred to, shall exercise the same privileges and powers as the commander, quartermaster and relief committee of a post or camp, on complying with the requirements of this and the preceding section. Wilful false swearing to such vouchers shall be deemed perjury and shall be punishable as such.

§ 82. **Posts or camps to appoint joint relief committees in certain cities.** In all cities of this state containing less than one hundred thousand inhabitants, where there are more than one post of the Grand Army of the Republic or camp of the United Spanish War Veterans, there shall be appointed and constituted a joint relief committee, consisting of one member from each post of the Grand Army of the Republic and from each camp of the United Spanish War Veterans in said city, which shall have complied with the provisions of law as hereinafter provided, to be chosen in such manner as such post or camp shall direct, and one member appointed by the auditing board of said city, to which all orders for relief drawn by the commander or quartermaster of any post of the Grand Army of the Republic or camp of the United Spanish War Veterans in said city shall be referred; and no relief shall be furnished under the provisions of sections eighty or eighty-one of this chapter,

except upon the approval and recommendation of said committee or a majority of the members thereof. No post of the Grand Army of the Republic or camp of the United Spanish War Veterans shall be entitled to membership in said committee unless such post or camp shall have complied with the provisions of the preceding section, and in case such post or camp shall fail to so comply with the provisions of said section and to select a member of said committee, the commander or quartermaster shall not be entitled to draw upon the fund provided by the auditing board of said city as provided in section eighty of this chapter.

§ 83. Poor or indigent soldiers, sailors or marines without families. Poor or indigent soldiers, sailors or marines provided for in this article who are not insane, and who have no families or friends with whom they may be domiciled, may be sent to a soldiers' home. Any poor or indigent soldier, sailor or marine provided for in this chapter, or any member of the family of any living or deceased soldier, sailor or marine, who may be insane, shall, upon recommendation of the commander and relief committee of such post of the Grand Army of the Republic or camp of the United Spanish War Veterans, within the jurisdiction of which the case may occur, be sent to the proper state hospital for the insane.

§ 84. Burial of soldiers, sailors or marines. The board of supervisors in each of the counties shall designate some proper person or commission, other than that designated for the care of poor persons, or the custody of criminals, who shall cause to be interred the body of any honorably discharged soldier, sailor or marine, who has served in the military or naval service of the United States, or the body of the wife or widow of any soldier, sailor or marine, married to him previous to nineteen hundred and ten, who shall die such widow, and who shall hereafter die without leaving sufficient means to defray his or her funeral expenses, but such expenses shall in no case exceed fifty dollars. If the deceased has relatives or friends who desire to conduct the burial, but are unable or unwilling to pay the charge therefor, such sum shall be paid by the county treasurer to the person so conducting such burial upon due proof of the claim, made to such person, or commission of the death and burial of the soldier,

sailor or marine, or the wife or widow of such soldier, sailor or marine, and audit thereof. Such interment shall not be made in a cemetery or cemetery plot used exclusively for the burial of poor persons deceased, and the board of supervisors of each county is hereby authorized and empowered to purchase and acquire lands, or to appropriate money for the purchase and acquisition of lands, for a cemetery or cemetery plot for the burial of any such honorably discharged soldiers, sailors or marines and their wives and widows and also to provide for the care, maintenance, or improvement of any cemetery or plot where such honorably discharged soldiers, sailors or marines and their wives and widows are buried or may hereafter be buried. (*As amended by chapter* 445, *Laws of* 1915.)

§ 85. **Headstones to be provided.** The grave of any honorably discharged soldier, sailor or marine who served in the army or navy of the United States or of the wife or widow of such an honorably discharged soldier, sailor or marine, whose body has been heretofore or shall hereafter be interred pursuant to the last preceding section, the grave of any honorably discharged soldier, sailor or marine who served in the army or navy of the United States who shall have been heretofore buried in any of the counties of this state, but whose grave is not marked by a suitable headstone, and who died without leaving means to defray the expense of such headstone, or whose grave shall have remained unmarked for twenty-five years by a suitable headstone, shall be marked by a headstone containing the name of the deceased, the war in which he served, and, if possible, the organization to which he belonged or in which he served. The headstone at the grave of the wife or widow of such an honorably discharged soldier, sailor or marine shall contain the name of the deceased, the war in which her husband served, and, if possible, the organization to which he belonged or in which he served. Such headstone shall not cost more than twenty-five dollars, and shall be of such design and material as shall be approved by the board of supervisors, and the expenses of such burial and headstone as above provided for, and a reasonable sum for the services of the person or commission designated in section eighty-four and the necessary expenses of said person or commission, shall be a charge

upon and shall be paid by the county in which the said soldier, sailor or marine, or the wife or widow of such soldier, sailor or marine, shall have died; and the board of supervisors or other board or officer vested with like powers, of the county of which such deceased soldier, sailor or marine, or the wife or widow of such soldier, sailor or marine, was a resident at the time of his or her death, is hereby authorized and directed to audit the account and pay the expenses of such burial and headstone, and a reasonable sum for the services of the person or commission designated in section eighty-four and the necessary expenses of said person or commission; provided, however, that in case such deceased soldier, sailor or marine, or the wife or widow of such soldier, sailor or marine, shall be at the time of his or her death an inmate of any state institution, including state hospitals and soldiers' homes, or any institution, supported by the state and supported by public expense therein, the expense of such burial and headstone shall be a charge upon the county of his or her legal residence. It shall be the duty of the person or commission in this article provided prior to the annual meeting of the board of supervisors to make an annual report to such board of supervisors of all applications since the last annual report for burial and the erection of tombstones as provided herein together with the amounts allowed; all applications herein referred to shall accompany said annual report and be placed and kept on file with the board of supervisors. (*Amended by chapter* 147, *Laws of* 1915.)

Letchworth Village

AN ACT to provide for the management of the Eastern New York State Custodial Asylum, to be known hereafter as the "Letchworth Village," and for the admission and control of inmates therein.

Chapter 446, Laws of 1909

§ 1. The Eastern New York State Custodial Asylum, established by chapter three hundred and thirty-one of the laws of nineteen hundred and seven, as amended by chapter two hundred and ninety-two of the laws of nineteen hundred and eight, is hereby continued by the name and title of "Letchworth Village," in honor of William Pryor Letchworth of Portage, New York,

whose efficient public service in behalf of the feeble-minded, epileptic and other dependent unfortunates the state desires to commemorate.

§ 2. **Appointment and terms of managers.** The Letchworth Village shall be under the control of a board of seven managers, to be appointed by the governor by and with the advice and consent of the senate. All such members shall be residents of this state. The terms of the managers appointed after the first seven shall be seven years, except that managers appointed to fill vacancies shall hold office for the unexpired terms of the managers whom they succeed. The term of office of one such manager shall expire on the first Tuesday in February in each year, and in the appointment of the first members of the board the governor shall designate one to serve one year, one to serve two years, one to serve three years, one to serve four years, one to serve five years, one to serve six years, and one to serve seven years. The governor may remove any manager at any time for cause, on giving to such manager an opportunity to be heard. Such managers shall receive no compensation for their time or services, but the actual expenses necessarily incurred by them in the performance of their duties shall be paid in the same manner as the other expenses of the village.

§ 3. **General powers and duties of the managers.** The board of managers shall:

1. Have the general superintendence, management and control of the institution over which it is appointed, of the grounds and buildings, offices and employees thereof, of the inmates therein, and of all matters relating to the government and discipline, and shall make such rules and regulations as may seem to it necessary for carrying out the purposes of such institution.

2. Maintain an effective inspection of the affairs and management of the village, for which purpose the board shall meet once in every month at the institution, and at such other times as may be prescribed in the by-laws, but the annual meeting of the board shall be held on the second Wednesday of October.

3. Keep in a book provided for that purpose a full and fair record of its doings which shall be open at all times for the inspec-

tion of the members and officers of the state board of charities, the fiscal supervisor of state charities or any person or persons appointed by the governor or either branch of the legislature to examine the same, and shall forward monthly minutes of the meetings of the board and reports of its inspections, to the governor, the state board of charities and the fiscal supervisor, such reports to be signed by the managers present at the meetings.

4. Appoint from among its members a president, secretary and treasurer. The board shall also appoint a superintendent who shall hold office during the pleasure of the board, residing at the institution, and shall, subject to the provisions of the state finance law and the appropriations made annually by the legislature, fix the compensation of the officers and employees of the institution.

§ 4. Annual report. The board of managers shall make to the legislature in January of each year a detailed report with suitable suggestions and such other matter as may be required of them for the year ending on the thirtieth day of June preceding the date of such report. (*As amended by chapter* 118 *of the Laws of* 1916.)

§ 5. Temporary care of grounds and buildings. Until the appointment of the managers in accordance with the provisions of this act, the commission appointed by the governor to select a site for the Eastern New York State Custodial Asylum under the provisions of chapter three hundred and thirty-one of the laws of nineteen hundred and seven, as amended by chapter two hundred and ninety-two of the laws of nineteen hundred and eight, shall be continued as a commission to care for and improve the lands, buildings and other properties of the Letchworth Village, and shall exercise to this extent all the powers of the board of managers for the purpose of preserving, protecting and developing the property and making the necessary arrangements for the opening of the institution at the earliest possible date.

§ 6. Transfer of functions. Upon the appointment and organization of the board of managers provided for by section two of this act, the powers vested in the commission appointed to select the site in accordance with the provisions of said chapter three hundred and thirty-one of the laws of nineteen hundred and seven, as amended by chapter two hundred and ninety-two of the

laws of nineteen hundred and eight, shall cease and determine, and the further work contemplated in such chapters three hundred and thirty-one of the laws of nineteen hundred and seven and two hundred and ninety-two of the laws of nineteen hundred and eight, shall be performed by the board of managers provided for herein, and the said board of managers shall exercise all the powers conferred upon such commission in accordance with the terms of said acts.

§ 7. Buildings and improvements. The board of managers of the Letchworth Village are authorized, empowered and required to proceed with the construction and equipment of all necessary and suitable buildings, including the heating, lighting, plumbing, laundry fixtures, and water supply, and of the sewage disposal plant therefor, as soon as appropriations are made for such purposes by the legislature, but the plans for all such buildings and improvements shall be made by the state architect and the contracts for the erection of the said buildings and improvements shall be subject to the provisions of section forty-nine of the state charities law, constituting chapter fifty-seven of the laws of nineteen hundred and nine. The board of managers shall put the buildings and grounds of the village into proper condition for the reception of patients as rapidly as possible and shall utilize such of the existing buildings as it may deem suitable for the reception of inmates, and employ such inmates in work suited to their physical and mental condition so far as in the judgment of said board the same shall be feasible.

§ 8. General powers of the superintendent. The superintendent shall be the chief executive officer of the Letchworth Village, and subject to the by-laws, rules and regulations thereof and powers of the board of managers, shall:

1. Have control of the internal affairs and shall maintain discipline therein and enforce compliance with and obedience to all rules, by-laws, regulations and ordinances adopted by the said board of managers for the government, discipline and management of said Letchworth Village.

2. Have the general supervision and control of the grounds and buildings of the village and subordinate officers and employees

and the inmates thereof and of all matters related to their government and discipline.

3. Make such additional rules, regulations and orders, not inconsistent with law, or with the rules, regulations or directions of the board of managers of the village as may seem necessary and proper for the government of such institution and its officers and employees and for the employment, discipline and training of the inmates.

4. Appoint, with the approval of the board of managers, the officers, assistants and employees not otherwise provided for herein, that may be necessary for the economical and efficient management of the Letchworth Village; subject to the approval of the board of managers he shall prescribe their duties and may discharge them at his discretion.

5. Cause full and fair accounts and records of all his doings, and of the business and operation of the village to be kept regularly from time to time in books or on forms provided for that purpose.

6. See that all such accounts and records are properly made up for the annual report to the legislature as required by this act, and present the same to the board of managers, which shall incorporate them into its report to the legislature.

7. Under direction of the managers receive and take into such village all persons legally committed thereto by poor law officers having authority to make such commitments, and cause to be entered in a register kept for the purpose at the time of the commitment and reception of an inmate, the name, age, residence, and such other facts as may be ascertained relative to the origin, condition, peculiarity, or inherited tendencies of such person, and thereafter from time to time add such other information as shall be obtained, so that the register may show as far as possible a complete history of such inmate.

8. On or before the fifth day of each month transmit to the state board of charities a duplicate of the record of commitment and admission of each inmate received into the village and thereafter forward to said state board of charities notice of the discharge, escape, transfer or death of such inmate on or before the fifth day of the month following such discharge, escape, transfer or death.

9. Have power, subject to the supervision and control of the board of managers in the case of the death of any inmate at the village who shall have been maintained therein wholly at public expense, to make or cause to be made at the said Letchworth Village by a member or members of its medical staff, an autopsy on the body of such patient, provided that such autopsy be made not later than twelve hours after the death of such patient, and in such manner as will cause the least possible mutilation, and provided also that the said Letchworth Village shall print conspicuously upon all application blanks used in the admission of patients to the institution the fact that the officers of said Letchworth Village have the above-stated powers in relation to the making of autopsies.

§ **9. Admission of inmates.** There shall be received and gratuitously supported in the Letchworth Village, epileptics and feeble-minded persons needing custodial care, upon the application and commitment of the county superintendents of the poor, commissioners of public charities, or other officers authorized by law to make commitments to existing state institutions for the maintenance of epileptic and feeble-minded persons. The said village shall also receive such epileptic and feeble-minded inmates of existing state charitable institutions, and such other epileptic and feeble-minded persons supported at public expense and needing custodial care, except those who are insane, who shall be transferred to said Letchworth Village in accordance with the provisions of law.

§ **10. Discharge of inmates.** The superintendent of the village, with the approval of the managers, or any committee thereof duly empowered to act for the board, shall have the power to discharge inmates sent to the village, through mistaken diagnosis, or for other proper causes, provided that such discharge shall be to the superintendent of the poor, commission of public charities or other officers through whose application the inmate was received into the village, and provided further, that should any inmate become insane, such inmate shall be sent to the nearest state hospital of the district of which he was a resident prior to his commitment to the village, in the manner prescribed by law,

and provided further, that when any patient has been delivered to the county superintendent of the poor, commissioner of public charities or to the managers or officers of a state hospital or institution, the care and custody of the managers of the Letchworth Village over such inmate shall cease.

§ 11. Notice of opening of the village. When the Letchworth Village shall be ready for the reception of inmates it shall be the duty of the board of managers to send official notice of such fact to the county clerks and the clerks of the boards of supervisors of the respective counties of the state, and to the secretary of the state board of charities, and to the fiscal supervisor, and also to furnish such clerks of counties and clerks of boards of supervisors with suitable blanks for the commitment of inmates to said village.

§ 12. Detention and discharge of inmates; procedure. The following procedure for the detention and discharge of inmates in the village is hereby provided:

1. The village shall receive, when it has accommodation therefor, such mentally incompetent persons as shall be duly committed thereto in accordance with the provisions of law and the rules and regulations of said village, and it shall be the duty of said village and for that purpose it is hereby vested with the authority to detain all such persons so committed including the right to arrest and return any who may escape therefrom, until discharged by the board of managers of said village or by an order of the supreme court of the state of New York, obtained as hereinafter provided.

2. Any inmate of said institution, or any person or corporation interested in any inmate as next of kin, or otherwise, may apply to the board of managers for the discharge of such inmate, by presenting to the said board of managers a petition in writing, duly verified as a pleading in the supreme court, which petition shall set forth the interest of the petitioner in the inmate, and if the same is presented by any other person than the inmate, the grounds or reasons for asking for such discharge and the home, place or surroundings in which it is proposed or intended to place the said inmate, if discharged.

3. Such petition may be presented at any legally constituted meeting of the board of managers of said village, and shall be acted upon by the board at such meeting, or as soon thereafter as practicable, and the prayer of the petition shall be either granted or refused by the said board of managers.

4. In case the said petition for discharge is denied, the action of the board of managers shall be expressed in a resolution to be adopted by the said board, and said resolution shall embody the grounds or reasons of said board for refusing to grant such discharge, and a copy of such resolution shall be mailed or delivered forthwith to the petitioner, or the attorney presenting the petition to the board.

5. At any time within thirty days after the mailing or delivery of said resolution, as prescribed in subdivision four, the petitioner may cause a notice in writing to be served upon the superintendent of the said village and the attorney-general, to the effect that the said action of the board of managers shall be reviewed by the supreme court at a special term thereof to be held in the judicial district in which the said village is located, not less than eight days after such notice is served, and the notice served upon the attorney-general shall be accompanied by true copies of all papers used upon the application before the board, and of the resolution adopted by the board on said application, and any other papers or documents intended to be presented to the court upon said hearing.

6. Upon receipt of such notice and papers, it shall be the duty of the attorney-general to appear in said proceedings and upon said hearing in court, on behalf of the state of New York, and to render such legal service and give such counsel as may be necessary to fully advise the court and protect the interests of the state of New York in the premises.

7. The superintendent and board of managers of said village shall furnish to the attorney-general, upon his application, any information, facts or data in their possession which he may require to use upon said hearing.

8. The order granted by the court upon such hearing shall be entered in the office of the clerk of the county of Rockland and a certified copy thereof furnished to the superintendent of the said

village and shall be recorded in the records of the said village, and the said inmate shall be discharged or detained according to the terms of said order.

9. The superintendent may grant to a committed patient a parole not exceeding forty-five days, at the expiration of which period said patient must be again placed in the village unless discharged under conditions outlined in foregoing sections.

(*Added by chapter* 586 *of the Laws of* 1911.)

New York State Training School for Boys

AN ACT in relation to the management of the New York State Training School for Boys, and the control of inmates committed thereto.

Chapter 639, Laws of 1911

§ 1. New York State Training School for Boys continued. The New York State Training School for Boys established by chapter seven hundred and eighteen of the laws of nineteen hundred and four and as amended by chapter one hundred and thirty-three of the laws of nineteen hundred and five, chapter six hundred and seventeen of the laws of nineteen hundred and six, chapter three hundred and eighty-six and chapter six hundred and sixty-five of the laws of nineteen hundred and seven, and chapter two hundred and sixty-eight of the laws of nineteen hundred and eight is hereby continued and shall be under the management and control of a board of seven managers to be appointed in accordance with section fifty-one of the state charities law.*

§ 2. Powers and duties of managers. The board of managers shall:

1. Have the general control of such institution and shall make such by-laws, rules and regulations for the government, discipline, employment, management and disposition of the officers thereof, and of the children committed to their care, as to them may seem just and proper.

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* As amended by chapter 149, Laws of 1909.

2. Appoint a superintendent and such other officers and employees as they may deem necessary for the conduct and welfare of the institution under their charge.

3. Report in detail annually to the legislature, on or before the fifteenth day of January, the number of children received by them into the institution and the disposition of such children, their receipts and expenditures, their proceedings during the preceding year, and all other matters which they deem advisable to be brought to the attention of the legislature.

§ 3. Superintendent. The superintendent shall be the chief executive officer of such school, and, subject to the by-laws, rules and regulations thereof and the powers of the board of managers, shall have control of the internal affairs and shall maintain discipline therein and enforce a compliance with, and obedience to, all by-laws, rules and regulations adopted by the board of managers for the government, discipline and management of such school. He shall receive into such institution, under the direction of the board of managers, all children legally committed thereto by any court having authority to make such commitment.

§ 4. Commitment of children. Male children under the age of twelve years convicted of a crime amounting to felony, or between the ages of seven and sixteen years deemed guilty of juvenile delinquency, in the first, second, third or ninth judicial districts, may be committed to the New York State Training School for Boys in like manner as is now provided in sections twenty-one hundred and eighty-four and twenty-one hundred and eighty-six of the penal law for commitments to the State Industrial School and the House of Refuge established by the Society for the Reformation of Juvenile Delinquents in the city of New York. The courts shall ascertain by such proof as may be in their power, the age of every juvenile delinquent committed to such institution and insert such age in the order of commitment, and the age thus ascertained shall be deemed and taken to be the true age of such juvenile delinquent.

§ 5. Register. Upon the commitment of a juvenile delinquent to such school, the superintendent thereof shall cause to be entered in the register kept for that purpose, the date of admission, name, age, place of birth, nationality, residence, name and resi-

dence of parents or guardians, and such other facts as may be ascertained, relating to the origin, condition, peculiarity or inherited tendencies of such juvenile delinquent.

§ 6. Discipline and control of inmates. The managers of the New York State Training School for Boys shall receive and detain during minority, every male juvenile delinquent committed thereto in pursuance of law, and shall cause the children detained therein or under their care to be instructed in such branches of useful knowledge, and to be regularly and systematically employed in such lines of industry as shall be suitable to their years and capacities, and shall cause such children to be subjected to such discipline as, in the opinion of such board, is most likely to effect their reformation. The managers of such institution, with the consent of any child committed thereto, may bind out as an apprentice or servant, such child during the time they would be entitled to retain him, to such persons and at such places to learn such trade and employment as in their judgment will be for the future benefit and advantage of such child.

§ 7. Military drill. The superintendent of said training school may, with the approval of the board of managers, institute and establish a system of rules and regulations for uniforming, equipping, officering, disciplining and drilling in military art, the inmates of such institution, and for the exercise and drill of such inmates according to the most approved tactics, such number of hours daily as such superintendent may deem advisable.

§ 8. Effects of alcoholic drinks and narcotics to be taught. The nature of alcoholic drinks and other narcotics and their effects on the human system shall be taught in the school connected with such training school for not less than four lessons a week for ten or more weeks each year. All pupils who can read shall study this subject from suitable text books, but pupils unable to read shall be instructed in it orally by teachers using text books graded to the capacities of the pupils pursuing such subject.

§ 9. Transfer of inmates to jail or Eastern New York Reformatory. If a juvenile delinquent confined in the New York State Training School for Boys by commitment for a

crime amounting to felony, is guilty of attempting to set fire to any building belonging to said institution or to any combustible matter for the purpose of setting fire to such building, or of openly resisting the lawful authority of an officer thereof, or of attempting to excite others to do so, or shall by gross or habitual misconduct exert a dangerous and pernicious influence over the other juvenile delinquents, the board of managers shall submit a written statement of the facts to the county judge of Westchester county and apply to him for an order authorizing a temporary confinement of such juvenile delinquent in the Westchester county jail or if over sixteen years of age, in the Eastern New York Reformatory. Such judge shall forthwith inquire into the facts, and if it appear that the statement is substantially true, and that the ends desired to be accomplished by the institution will be best promoted thereby, he shall make an order authorizing the confinement of such juvenile delinquent in such jail or reformatory for the limited time expressed in the order, and the keeper or superintendent of such jail or reformatory shall receive such juvenile delinquent and detain him during the time expressed in such order, and at the expense of the maintenance fund of the New York State Training School for Boys. At the expiration of the time limited by such order, or sooner, if the board of managers of such training school shall direct, the keeper or superintendent of such jail or reformatory shall return such juvenile delinquent to the custody of the superintendent of said training school.

§ **10. Confinement of juvenile delinquents under sentence by the courts of the United States.** The superintendent of the New York State Training School for Boys shall receive and safely keep in such school, subject to the regulations and discipline thereof, and the provisions of this act, any male criminal under the age of sixteen years convicted of any offense against the United States, under sentence of imprisonment in any court of the United States, sitting within this state, until such sentence be executed, or until such delinquent shall be discharged by due course of law, conditioned upon the United States supporting such delinquent and paying the expenses attendant upon the execution of such sentence.

§ **11.** All acts and parts of acts inconsistent with this act are hereby repealed.

State Reformatory for Misdemeanants

AN ACT to establish a state reformatory for misdemeanants.

Chapter 502, Laws of 1912

Section 1. Establishment and purposes. A state reformatory for misdemeanants is hereby established for the reformation and the educational, industrial and moral instruction and training of males under conviction and sentence for commission of misdemeanors or other minor offenses.

§ 2. Board of managers. The general management and control of the said state reformatory for misdemeanants shall be in charge of a board of managers appointed pursuant to the provisions of the state charities law.

§ 3. Selection of site and construction. The said board shall proceed forthwith to select a site for the said reformatory and, upon the approval of the governor, to purchase such site. In the selection of the site, due consideration shall be given to healthfulness of location, fertility of soil, water supply, drainage and accessibility. It shall be the duty of the said board to prepare the grounds so purchased for use as a site for the said reformatory, to provide a water supply and system of drainage therefor, to determine what buildings are necessary to be erected thereon for the proper housing and educational and industrial training of not less than five hundred inmates, and to act as a board of managers in the erection of the said buildings and in the expenditure of the moneys herein or hereafter appropriated for the purchase and improvement of the said site. In all the work of construction and improvement, the labor of convicts shall be employed wherever and so far as practicable. Each of the said managers shall receive his necessary expenses incurred in connection with his work for the said reformatory.

§ 4. Commitment; term of detention. As soon as the said buildings and improvements shall be completely finished or so far finished as to be ready for use as a reformatory and ready for the reception of inmates, the said managers shall officially notify the several county clerks of all the counties of the state of that fact. It shall be the duty of the said county clerks immedi-

ately on receipt of the said official notification to transmit a copy thereof to each and all of the several courts in their respective counties and to each and all of the several justices of the supreme court and other judges, justices and magistrates, residing or sitting in their respective counties. Thereafter any male between the ages of sixteen and twenty-one years inclusive, convicted by any court or magistrate of a misdemeanor, or other minor offense for which he might be sentenced to imprisonment, may be sentenced and committed to the said institution, to be there confined, as herein provided. Such commitments shall not be for a definite term, but any such male at any time after his commitment may be paroled or discharged by the said board of managers, but shall not in any case be detained longer than three years. If through oversight or otherwise any male be sentenced to imprisonment in the said institution for a definite period of time, such sentence shall not for that reason be void, but the person so sentenced shall be entitled to the benefits and subject to the liabilities of this act, in the same manner and to the same extent as if such sentence had been for an indefinite period of time, in the manner herein provided for. Commitments to the said institution shall be as herein provided, anything in the penal law to the contrary notwithstanding. In rendering such sentence, preference may be given to minors, over adults, in view of the limited room in said reformatory for the reception of inmates.

§ **5. Appropriation.** The sum of fifty thousand dollars ($50,000), or so much thereof as may be necessary, is hereby appropriated for the purposes of this act. Out of this sum shall be paid, by the comptroller on the audit of the said board of managers, the expenses of the said board as hereinbefore provided for as well as the purchase price of the site for the said reformatory. Any balance remaining of the said appropriation shall be paid by the comptroller to the said board of managers on their requisition, and shall be by them applied toward the preparation and improvement of said site as hereinbefore directed, toward the procuring of the necessary plans and specifications for the buildings to be erected on said site, and toward the erection of the said buildings, so far as the said appropriation shall be sufficient for such purposes.

State Industrial Farm Colony

Chapter 812, Laws of 1911

Section 1. Establishment and purpose. A state industrial farm colony is hereby established for the detention, humane discipline, instruction and reformation of male adults committed thereto as tramps or vagrants.

§ 2. **Board of managers appointments, powers and duties.** The said colony shall be under the control and management of a board of seven managers to be appointed by the governor by and with the advice and consent of the senate, in accordance with the provisions of section fifty-one of the state charities law. Such managers shall serve without compensation but shall be entitled to their actual and necessary traveling expenses in the performances of their official duties. The governor shall have power to remove any member or members of the said board of managers for cause after an opportunity to be heard. The said board's control of the said colony shall include among other things:

a. The election of the officers of the said board.

b. The appointment of a superintendent and such other employees as the said board shall deem proper.

c. The establishment and alteration of rules and regulations for the management of the said colony, including the classification, parole, discharge and retaking of inmates, and a system of compensation and credits, by marks or otherwise.

§ 3. **The said board of managers shall ascertain whether any lands now owned by the state are suitable for use as a site for the said farm and industrial colony and available therefor.** If the said board of managers shall find that any lands now owned by the state are suitable and available for such purpose, the state authorities having charge and control of such lands are hereby authorized, with the approval of the governor, to transfer said lands to the board of managers hereby established, and the said board shall thereupon cause such lands to be made ready for use as a site

for such farm and industrial colony. In case no lands now owned by the state are found to be suitable for said farm and industrial colony, the board of managers hereby established shall, with the approval of the governor, select a site therefor of not less than five hundred acres, and may enter into options in behalf of the state for the purchase of such lands at a price not to exceed sixty thousand dollars, and shall make full report thereon to the legislature on or before March first, nineteen hundred and twelve. The said board shall cause to be made by the state engineer and surveyor a map or maps of the lands selected, which shall be certified by a majority of them, and filed in the office of the secretary of state and duplicates thereof in the office of the clerk of the county wherein such lands are located. It shall be the duty of the said board to prepare such site as may be acquired for the use by the said colony, to provide a water supply and a system of drainage therefor, to determine what buildings are necessary to be erected thereon for the proper housing and educational and industrial training of not less than five hundred inmates and to act as a board of managers in the erection of said buildings and in the expenditure of the moneys herein or hereafter appropriated for the purchase and improvement of the said site. In all the work of construction and improvement, the labor of inmates of the said colony shall be employed wherever and so far as practicable.

§ 4. **Commitment; term of detention.** When the said colony shall be ready to receive any inmates, the said board shall notify the several county clerks of all the counties of the state of that fact. It shall be the duty of the said county clerks immediately on receipt of the said official notification to transmit a copy thereof to each and all of the several justices of the supreme court and other judges, justices and magistrates, residing or sitting in their respective counties. Thereafter any such court or magistrate may commit to the said colony to be there detained under the provisions of this act any male over the age of twenty-one who shall be adjudged by such court or magistrate to be a vagrant or tramp; but no person shall be so committed who shall satisfy the said court or magistrate that he habitually supports

himself through lawful employment. It is the intent and meaning of this act that reputable workmen, temporarily out of work and seeking employment, shall not be deemed tramps or vagrants nor be committed as such to the said colony, nor shall any person be committed to the said colony for any other cause than herein provided. Any person who shall be committed to the said colony shall be detained therein according to this act and not otherwise, anything in the penal law to the contrary notwithstanding. Such commitment shall not be for a definite term but any such male, at any time after his commitment, may be paroled, or discharged by the said board of managers, and shall not in any case be detained longer than two years and unless he shall since reaching the age of sixteen have been previously committed to a penal institution, he shall not be detained longer than eighteen months. If through oversight or otherwise any male be committed to the said colony for a definite period of time, such commitment shall not for that reason be void, but the person so committed shall be entitled to the benefit and subject to the liabilities of this act, in the same manner and to the same extent as if the commitment had been made according to the terms prescribed by this act.

§ 5. Provisions of code of criminal procedure to be followed. In the commitment of tramps and vagrants to the state industrial farm colony the provisions of the code of criminal procedure with relation to such classes shall, so far as consistent with the provisions of this act, be observed and followed. Persons committed as vagrants shall be local charges as provided in such code, and those committed as tramps shall be maintained at the expense of the state as at present but in no event shall any locality be charged a greater amount for the care of vagrants than the actual per capita cost of their maintenance in such state industrial farm colony.

§ 6. Appropriation. The sum of ten thousand dollars ($10,000), or so much thereof as may be necessary, is appropriated for the purposes of this act.

EXCERPTS FROM THE STATE FINANCE LAW OF NEW YORK, WITH AMENDMENTS, TO THE CLOSE OF THE LEGISLATIVE SESSION OF 1917

§ 2. Fiscal year. The fiscal year of all offices, asylums, hospitals, charitable and reformatory institutions in this state shall begin with the first day of July and end with the next following thirtieth day of June. All books and accounts in the offices of the comptroller and treasurer shall be kept by fiscal years. All annual accounts required to be rendered to the comptroller or treasurer by any person shall be closed on the thirtieth day of June in each year, and rendered as soon thereafter as practicable, if no time is specially prescribed by law. The first fiscal year under this section as hereby amended shall begin on the first day of July, nineteen hundred and sixteen; and the current fiscal year is hereby abridged, to end on the thirtieth day of June in such year.

Where any statute provides, in terms or effect, that any inventory or account, or a report relating in whole or in part to receipts and disbursements of money, be made to the legislature or any state officer annually, or for a year, by a board, commission or officer under the state government, such inventory or account, and such report so far as it relates to such receipts and disbursements, shall be for the preceding fiscal year, unless the calendar year be expressly mentioned. (*As amended by chapter* 118 *of the Laws of* 1916.)

§ 11. Deposit of moneys by charitable and benevolent institutions. Every charitable and benevolent institution supported, in whole or in part, by the state, shall deposit at interest, all its funds received from the state in a bank or trust company, which shall give a bond with sufficient sureties for the security of such deposit, to be approved by the comptroller and filed in his office, or may, in lieu of such surety bond, deposit with the comptroller outstanding unmatured bonds issued by the state of New York for which the comptroller shall deliver a certificate of deposit containing the conditions of said surety bond. On the withdrawal of all moneys from any such depository and a closing and settlement of the account thereof, the comptroller may in his discretion certify to such settlement and direct the surrender of such surety bond or deposit to the obligors or owner entitled thereto. (*As amended by Chap.* 295, *Laws of* 1911.)

§ 16. Accounts and contracts. The comptroller shall prepare a form of accounts to be observed in every state charitable institution, reformatory, house of refuge, industrial school, department, board or commission, which shall be accepted and followed by them respectively, after thirty days' notice thereof. Such forms shall include such a uniform method of bookkeeping, filing and rendering of accounts as may insure a uniform statement of purchase of like articles, whether by the pound, measure or otherwise, as the interests of the public service may require, and a uniform method of reporting in such institutions and departments, the amount and value of all produce and other articles of maintenance raised upon the lands of the state, or manufactured in such institution, and which may enter into the maintenance of such institution or department. All purchases for the use of any department, office or work of the state government shall be for cash. Each voucher, whether for a purchase or for services or other charge shall be filled up at the time it is taken. Where payment is not made directly by the state treasurer, proof in some proper form shall be furnished on oath that the voucher was so filled up at the time it was taken, and that the money stated therein to have been paid, was in fact paid in cash or by check or draft on some specified bank.

Before any contract made for or by any state charitable institution, reformatory, house of refuge, industrial school, officer, department, board or commission, shall be executed or become effective, when such contract exceeds one thousand dollars in amount, it shall first be approved by the comptroller and filed in his office. Whenever any liability of any nature shall be incurred by or for any state charitable institution, reformatory, house of refuge, industrial school, officer, department, board or commission, notice that such liability has been incurred shall be immediately given in writing to the state comptroller. Whenever any supplies or materials are furnished to any state charitable institution, reformatory, house of refuge, industrial school, officer, department, board or commission, a duplicate of the invoice shall be delivered to the comptroller at the same time that it is delivered to the officer, department or institution receiving the supplies or materials.

This section, as amended, shall be deemed to supersede any other provision of this chapter or of any other general or special law inconsistent therewith. (*As amended by chapter* 342, *Laws of* 1913.)

§ 17. Itemized and monthly accounts of public officers. The proper officer of each state hospital, asylum, charitable or reformatory institution, the state hospital commission, the state board of charities, the state board of health, the conservation commission and all other state commissions, commissioners and boards, shall, on or before the fifteenth day of each month, render to the comptroller a detailed and itemized account of all receipts and expenditures of such hospital, asylum, institution, commission, or board of commissioners during the month next preceding. Such accounts shall give in detail the source of all receipts, including the sums received from any county, and to be accompanied by original and proper vouchers for all funds paid from the state treasury, unless such vouchers have been previously filed with the comptroller and have appended or annexed thereto the affidavit of the officer making the same to the effect that the goods and other articles therein specified were purchased and received by him or under his direction; or that the indebtedness was incurred under his direction; that the goods were purchased at a fair cash market price and that neither he, nor any person in his behalf, had any pecuniary or other interest in the articles purchased or in the indebtedness incurred; that he received no pecuniary or other benefit therefrom, nor any promises thereof; that the articles contained in such bill were received by him, and that they conformed in all respects to the goods ordered by him or under his direction, both in quality and quantity. The state comptroller, the president of the state board of charities and the fiscal supervisor of state charities shall from time to time classify into grades the offices and employees of the various charitable and reformatory institutions required by law to report to the fiscal supervisor and in the month of September of each year recommend to the governor such changes in the salaries or wages of such officers and employees for the ensuing fiscal year as may seem proper, but such changes shall not be made unless the governor shall approve the same in writing. Differences in the expense of living and rates of wages in the localities in which

such institutions are situate may be considered. The comptroller shall have the power of audit subject to such classification. (*Amended by chapter* 215, *Laws of* 1914 *and chapter* 118, *Laws of* 1916.)

§ 18. Inspection of supplies and entry in books. The steward, clerk or bookkeeper in every such institution, board or commission shall receive and examine all articles purchased or received for the maintenance thereof, compare them with the bills for the same, ascertain whether they correspond in weight, quality or quantity, and inspect the supplies thus received. Such steward, clerk or bookkeeper shall enter each bill of goods thus received in the books of the institution or department at the time of receipt thereof. He shall make a full memorandum in the book of accounts of such institution of any difference in weight, quality or quantity of any article received from the bill thereof, and no goods or other articles of purchase or manufacture or farm or garden production of land of the institution shall be received unless so entered in such book with the proper bill, invoice or statement, according to the form of accounts and record prescribed by the comptroller. In accounts for repairs or new work, the name of each workman, the number of days employed and the rate and amount of wages paid to him shall be given. If contracts are made for repairs or new work, or for supplies, a duplicate thereof, with specifications, shall be filed with the comptroller. The steward of every such institution or other officer performing the duties of a steward under whatever name, shall take, subscribe and file with the comptroller, before entering on his duties, the constitutional oath of office, and may administer oaths and take affidavits concerning the business of such institution.

§ 19. Deposit in banks of moneys received by state institutions. Every state institution supported, in whole or in part, by the state, shall deposit at interest, all its funds in a bank or trust company, which shall give a bond with sufficient sureties for the security of such deposit, to be approved by the comptroller and filed in his office, or may in lieu of such surety bond deposit with the comptroller outstanding unmatured bonds issued by the state of New York for which the comptroller shall deliver a certifi-

cate of deposit containing the conditions of said surety bond. On the withdrawal of all moneys from any such depository and a closing and settlement of the account thereof, the comptroller may in his discretion certify to such settlement and direct the surrender of such surety bond or deposit to the obligors or owner entitled thereto. (*As amended by Chap.* 293, *Laws of* 1911.)

§ 20. Annual inventory and report of institutions. Every state charitable institution, state hospital, reformatory, house of refuge and industrial school shall file with the comptroller annually, on or before July twentieth, a certified inventory of all articles of maintenance on hand at the close of the preceding fiscal year, stating the kind and amount of each article. Every state charitable institution, state hospital, reformatory, house of refuge, state agricultural experiment station, and the quarantine commissioners, required by law to report annually to the legislature, shall state an inventory of each article of property, stating its kind and amount, except supplies for maintenance, belonging to the state and in their possession on July first of each year. (*As amended by chapter* 118, *Laws of* 1916.)

§ 36. Specific appropriation not to be used for other purposes; items for certain purposes required to be specific. Money appropriated for a specific purpose shall not be used for any other purpose; and the comptroller shall not draw a warrant for the payment of any sum appropriated, unless it clearly appears from the detailed statement presented to him by the person demanding the same as required by this chapter, that the purposes for which such money is demanded are those for which it was appropriated. The comptroller shall not audit any claim for salary, labor or wages, unless an appropriation applicable thereto has been already made specifying the amount thereof appropriated for such purposes.

The comptroller shall not audit any claim or account or draw a warrant for the payment of moneys for the purchase of an automobile unless moneys are specifically appropriated therefor; and an appropriation for expenses for any office, board or commission or for any department under the state government, or in connection with the prosecution of any object or purpose, which does not

in express terms include the purchase of an automobile or automobiles shall not be held to authorize the comptroller to audit any such claim or account or draw a warrant for the payment thereof. (*As amended by chapter* 669, *Laws of* 1915.)

§ 37. Payments to state treasurer. After this section as amended takes effect every state officer, employee, board, department or commission receiving money for or on behalf of the state from fees, penalties, costs, fines, sales of property or otherwise, shall on the fifth day of each month pay to the state treasurer all such money received during the preceding month and on the same day file a detailed, verified statement of such receipts with the comptroller, who shall keep an account thereof in his office. This section shall not apply to the manufacturing fund of the state prisons known as the capital fund, nor to the receipts of the manufacturing departments of the state hospitals for the insane, nor to the convict deposit and miscellaneous earning fund of the state prisons, nor to the working capital fund of the state commission for the blind, nor to moneys received by such commission by gift or bequest, nor to the capital fund of the state reservation at Saratoga Springs. This section, as amended, shall be deemed to supersede any other provision of this chapter or of any other general or special law inconsistent therewith. (*As amended by chapter* 216, *Laws of* 1915, *and chapter* 118, *Laws of* 1916.)

§ 38. Contracts in pursuance of appropriations. A contract or contracts made in pursuance of an appropriation by the state for a specific object shall be for the completion of the work contemplated by the appropriation, and in the aggregate shall not exceed the amount of such appropriation. A contract for a part of such work shall not be binding upon the state until contracts are also made covering the entire work contemplated by such appropriation, except where it is expressly provided by such appropriation that a part of the work may be done by day's labor. Every such contract shall be accompanied by a bond for the completion of the work specified in the contract, within the amount stipulated therein, which bond shall be filed in the office of the state comptroller.

§ 41. Estimates for purchase of staple articles of supplies. Whenever the superintendent, agent and warden or other managing officer of a state institution is required by law to submit to any state commission, department or officer, an estimate of the expense required for such institution during any subsequent period, such estimate may, if authorized by the commission, department or officer whose duty it is to revise the same, and if such authorization be approved by the comptroller, include an amount sufficient for the purchase of certain staple articles of supplies for the use of such institution for a period beyond that for which such estimate is ordinarily made.

§ 42. State raised products to be preferred. The officers, boards, commissions and departments whose duty it is to purchase supplies for the maintenance of inmates in state institutions, shall, in purchasing such supplies, give preference to products raised within the state, price and quality being equal.

§ 42-a. Emergency relief by state institutions during a state of war. During the present war the state department, board, commission or officer having jurisdiction and control of the administration of any state institution, state asylum, state hospital, state prison or reformatory, with the approval of the governor and state comptroller, may loan to or set aside for the temporary use of the United States government or the government of the state of New York, or of any department of the United States or of the state of New York, or of any relief or preparedness organization, such accommodations or supplies of such institution, and may utilize such of the labor of the inmates or employees of such institution, as is practicable, to meet the temporary emergency. (*As added by chapter* 596, *Laws of* 1917.)

§ 47. Annual reports to legislature by institutions entitled to receive money from state. All institutions and societies entitled by law to receive money from the state shall make an annual report to the legislature on or before the fifteenth day of January in each year, and no such money shall be paid in any such case until such report is made.

§ 48. Statement of desired appropriations to be filed with comptroller. On or before November fifteenth in each year there shall be filed with the comptroller by each state officer, head of department, or proper officer of each state hospital, asylum, charitable or reformatory institution, the state commission in lunacy, the state board of charities, the state department of health, the forest, fish and game commission, and all other state commissions, commissioners and boards, now existing or hereafter constituted, a statement in detail of all moneys, together with the reasons therefor, for which any general or special appropriation is desired at the ensuing session of the legislature by such state officer, department, commission, commissioners and boards. The comptroller may also, from time to time, and in his discretion, require any such state officers, departments, commissions, commissioners or boards to report to him as to such other fiscal affairs as the comptroller shall deem necessary for the proper compilation of the tabulation provided for by section forty-nine of this chapter. The comptroller shall also receive and file in his office a statement of any desired appropriation for any purpose which may be presented to him on or before November fifteenth in each year by any individual, corporation or association, including municipal corporations, intending to present the same at the ensuing session of the legislature. Each of the reports and statements of desired appropriations thus made shall be in a form to be prescribed by the comptroller. The reports and statements of desired appropriations hereinbefore provided for shall be public records. (*Added by Chap.* 149, *Laws of* 1910.)

§ 49. Duty of comptroller as to tabulation of statements. On or before December fifteenth in each year the comptroller shall make a tabulation of such statements and reports, provided for by section forty-eight of this chapter, in printed form, accompanied by comparative data and estimates of income, together with such comments and a statement of such other matters as he shall deem necessary and proper for the full comprehension of such tabulation, and shall transmit such tabulation to the governor immediately and to the legislature on the first day of its next session. Such tabulation so transmitted shall also contain a statement of all moneys required by the comptroller,

together with the reasons therefor, for which any general or special appropriation is desired by him at the ensuing session of the legislature, together with such comparative and other data as the comptroller shall deem necessary and proper for the full comprehension of such last mentioned statement. (*Added by Chap.* 149, *Laws of* 1910.)

§ 50. Separate specifications for contract work for the state. Every officer, board, department, commission or commissions charged with the duty of preparing specifications or awarding or entering into contracts for the erection, construction or alteration of buildings for the state, when the entire cost of such work shall exceed one thousand dollars, must have prepared separate specifications for each of the following branches of work to be performed:

1. Plumbing and gas fitting.
2. Steam heating, hot water and ventilating apparatus.

Such specifications must be so drawn as to permit separate and independent bidding upon each of such classes of work enumerated in the above subdivisions. All contracts hereafter awarded by the state, or a department, board, commission, commissioner or officer thereof, for the erection, construction or alteration of buildings or any part thereof shall award the respective work specified in the above subdivisions separately to responsible and reliable persons, firms or corporations. Nothing in this section shall be construed to prevent the authorities in charge of any state building from performing any such branches of work by or through their regular employees, or in the case of public institutions, by the inmates thereof. (*Added by Chap.* 514, *Laws of* 1912.)

AN ACT to amend the state finance law, in relation to emergency relief when a state of war exists between the United States of America and any foreign state or country.

Chapter 596, Laws of 1917

Section 1. Chapter fifty-eight of the laws of nineteen hundred and nine, entitled "An act in relation to state finance, constituting chapter fifty-six of the consolidated laws," is hereby

amended by inserting therein a new section, to be section forty-two-a, to read as follows:

§ **42-a. Emergency relief by state institutions during a state of war.** During the present war the state department, board, commission or officer having jurisdiction and control of the administration of any state institution, state asylum, state hospital, state prison or reformatory, with the approval of the governor and state comptroller, may loan to or set aside for the temporary use of the United States government or the government of the state of New York, or of any department of the United States or of the state of New York, or of any relief or preparedness organization, such accommodations or supplies of such institution, and may utilize such of the labor of the inmates or employees of such institution, as is practicable, to meet the temporary emergency.

§ **2.** This act shall take effect immediately.

EXCERPT FROM PUBLIC BUILDING LAW

(STATE ARCHITECT'S LAW)

§ **8. General powers and duties of state architect.** The state architect shall prepare the drawings and specifications for and supervise the construction of all new buildings erected at the expense of the state, except as provided in this article; shall also prepare the drawings and specifications for all additions to existing buildings, and for the alteration or improvement thereof, except when such work is done by an institution or inmate labor or both upon special fund estimates, and shall see that the materials furnished and the work performed in constructing, altering or improving any such building are in accordance with such drawings and specifications, and that the interests of the state are fully protected. No municipality of the state shall have power to modify or change plans or specifications for the erection, alteration or improvement of state buildings, or the construction, plumbing, heating, lighting or other mechanical branch of work necessary to complete the work in question, nor to require that

any person, firm or corporation employed on any such work shall perform said work in any other or different manner than that provided by said contract and specifications, nor to obtain any other or additional authority or permit from such municipality, department or person as a condition of doing such work, nor shall any condition whatever be imposed by any such municipality in relation to the work under the supervision of the state architect, but such work shall be under the sole control of the state architect in accordance with the drawings, plans, specifications and contracts in relation thereto; and the doing of any such work for the state by any person, firm or corporation in accordance with the terms of such contract, plans or specifications shall not subject said person, firm or corporation to any liability or penalty, civil or criminal, other than as may be stated in such contract and specifications or incidental to the proper enforcement thereof. He shall prepare necessary forms of contracts, to be approved by the attorney-general, which shall be used in all work let by contract and no payment shall be made on any such contract except upon his official certificate after audit by the comptroller.

§ 3. Such chapter is hereby amended by inserting therein at the end of article two, eleven new sections to be sections thirteen to nineteen-d, both inclusive, to read, respectively, as follows:

§ 13. Inspection of work by department interested. The provisions of section eight shall not be construed to prohibit any board, department or officer of any institution, department or office of the state from entering upon any work in progress or done in or upon any public building in such institution, department or office for the purpose of inspecting such work and otherwise determining whether the work has been done faithfully according to the terms of contract therefor.

§ 14. Contracts. It shall be the duty of the state architect, in accordance with the provisions of this chapter, to prepare specifications and drawings for all work and materials to be contracted for upon and in connection with the erection of new buildings for the state and of additions, alterations and improvements thereto, and such specifications and drawings shall be a part of each such contract. Such specifications and drawings when prepared shall be filed in the office of the department of

architecture, and in the office of the board, department, commission or officer having jurisdiction over such work, and in the office of the state comptroller; and shall at all times be open to public inspection. The state may reject all bids submitted if the lowest bid is excessive or may reject the bid of the contractor who is shown to be irresponsible or has been guilty of defective or fraudulent work upon state or other contracts. The public notice of the letting of contracts shall be a notice describing the work and materials to be contracted for; shall refer to the specifications and drawings therefor and to the filing of such specifications and drawings in the office of the state architect; and shall state the time when and the place where the bids invited upon such specifications will be received. Such notice shall be printed in a newspaper published in the city of Albany, and in such other newspapers as will be most likely to give adequate notice of the letting of such contracts, for such time and in such manner as shall be prescribed in the rules and regulations to be made by the state architect. The specifications and drawings for such work and materials to be contracted for must be set forth in such detail as will adequately inform proposing bidders of the nature, kind, quality and quantity of such work and materials. No bids shall be withdrawn or cancelled until after the contract shall have been awarded; but the state may reject any bids which do not conform to rules and regulations and may reject all bids and again advertise for bids in the manner herein provided, if the interests of the state will be promoted thereby. Every bid received must be a sealed bid and enclosed therewith the bidder shall deposit with the board, department, commissioner or officer receiving the bids a certified check drawn upon some legally incorporated bank in this state, or money, for five per centum of the amount of his bid as a guaranty that he will enter into the contract if it be awarded to him. Notice of the requirement of such deposit with the bid shall be embodied in the public notice for such letting and such notice shall also require each contract shall provide for the giving of a bond in such amount as the state architect shall prescribe conditioned for the faithful performance of the contract. All contracts in excess of five hundred dollars must be let by public bidding to the lowest reputable and reliable bidder. The contract when awarded shall be executed in quintuplicate. One quintuplicate

original thereof shall be forthwith filed in the office of the department of architecture; one, together with the bond accompanying such contract, in the office of the state comptroller; one furnished to the contractor, and one filed in the office of the board, department, commission or officer having jurisdiction over the work.

§ 15. Approval by comptroller. Before any contract for the erection of or for additions, alterations or improvements to state buildings under the supervision of the state architect shall become executory, it shall be approved by the state comptroller and a certificate issued by him certifying that appropriations are available sufficient to meet the obligation.

§ 16. Payments. No payments shall be made upon any work done or materials furnished for the erection of or for additions, alterations or improvements to state buildings under the supervision of the state architect until the bills or estimates presented for such payment shall have been duly certified by the state architect and the board, department, commission or officer in charge of the institution, department or office for which the work has been done to be correct and until, thereafter, the comptroller shall have audited and approved such bills and estimates. The comptroller shall have and is hereby given full power to pass upon all bills and estimates presented for payment for such work or materials, and for the purpose of passing upon and auditing the same, he shall have full power to make investigation thereof and to determine whether or not he shall approve and audit the same and allow the same to be paid.

§ 17. Change in contracts. Any change, addition or deduction made in any contract by reduction in price, by addition in price or otherwise must be done by an order on contract. This order shall specifically set forth conditions of the change and shall be approved by the board, department, commission or officer having jurisdiction. After having been approved by him the order shall be forthwith filed in the office of the state comptroller.

§ 18. Manner of doing work or acquiring material. The work of erection, alteration, repair or improvement of any building or plant may be done by the employment of inmate or outside labor or both and by the purchase of materials in the open

market whenever in the opinion of the state architect such a course shall be deemed advantageous to the state, and only upon plans and specifications prepared by him, but no compensation shall be allowed for the employment of inmate labor.

§ 19. Work done by special order. The state architect shall determine when minor construction work may be done by special order. Special orders for such work shall be short-form contracts approved by the attorney-general. No work shall be done by special order in an amount in excess of five hundred dollars and neither a bond nor advertising shall be required for special orders, provided payment shall be made only after the work shall have been completed and accepted. All payments on special orders shall be made on the certificate of the state architect and audited and approved by the state comptroller.

§ 19-a. Contracts for connecting institution with line of public service corporation. In all cases in which the contracts to be let are for the purpose of connecting an institution with the system of line or lines maintained or operated by any public service corporation or repairing or improving any such connection, such public service corporation shall not be required to make the preliminary deposit or to give the certified check upon submitting its proposal, nor to give any bond for the performance of the work, nor shall any advertising for proposals be necessary where the public service corporation is to perform the work.

§ 19-b. When appropriations are available; limitation of liability of state; appropriations for two or more objects. No item of an appropriation made for the performance of such work shall be available, except for advertising or expenses incurred in the preparation of plans and specifications, engineering work or superintendence, unless one or more contracts or special orders shall first have been made for the completion of such work within the appropriation therefor. All contracts for the erection, alteration, repair or improvement of state institutions shall contain a clause that the contract shall only be deemed executory to the extent of the moneys available and no liability shall be incurred by the state beyond the moneys available for the purpose. If an appropriation be made for the erection, alter-

ation, repair or improvement of buildings or plant in an appropriation act specifying two or more objects for which the appropriation is made and any one of such objects shall have been accomplished for a sum less than the amount specified in the act, the unexpended balance shall be applicable to any other work specified in the act.

* * * * * * * * * *

Public Buildings Generally

§ 80. Fire protection of public buildings. It shall be the duty of each superintendent or chief executive officer of each of the public institutions of the state, supported wholly or partly by the funds of the state, to provide that the following regulations for the protection of the inmates of said buildings and the buildings be complied with: There shall be provided a sufficient number of stand-pipes, with connections or outlets on each floor, to which a length of fire hose shall be attached, to properly protect the entire floor surface. All fire hose must be tested at least once in three months under the direction of the engineer, and employees must be trained in its use. Not less than six portable fire-extinguishers for each floor of each building, hand grenades and fire-pails kept constantly filled with water and used for no other purpose shall be provided. Bathtubs shall be kept filled with water during the night and pails ready for use placed near them. Suitable steps must be provided under windows used as exits to fire-escapes and all fire-escapes must be properly inclosed with wire netting. Wards of the state, if physically and mentally able, must be required to occasionally go up and down the outside iron stairways, which must be provided, in order to become accustomed to their use. If gas is used, the pressure shall be regulated by governor that the flow may be as nearly uniform as possible. All swinging gas jets in closets, clothes-rooms, employees' rooms and in rooms occupied by wards of the state must be protected by wire screens. Gas stoves must be used only when absolutely necessary, and if used must be suitably inclosed with metal. Kerosene oil must not be used for lighting purposes unless the institution is not fully provided with gas or electric lights; and if such oil is used it must be of the highest

fire test commercially obtainable. Candles must be used only in an emergency, and on the express authorization of the superintendent or chief executive officer. None but safety matches, or those which can be used only on a specially prepared surface, must be allowed in or about the institution, and, so far as possible, matches should be dispensed with and electric torches be supplied. All lanterns must be kept outside the buildings used for sleeping purposes, in charge of one person, who must regularly clean, replenish and distribute them. Painters' supplies and inflammable liquids of all kinds must not be stored in buildings occupied by wards of the state or employees. When oil or other inflammable substance is applied to floors, it must be applied only by persons skilled in its application, and all articles used in applying such inflammable material must be carefully destroyed after use. All attics and basements must be constantly kept free from rubbish or articles not necessary to the proper conduct of the institution, and must be regularly swept, cleaned and all broken or needless articles promptly removed.

The moneys necessary to carry out the provisions of this section shall be supplied from the moneys annually appropriated for the maintenance of the above described institutions.

ARTICLE XLIII-A

(Added by Chapter 441 of the Laws of 1910)

Retirement Fund for teachers in State Institutions

Section 1095. Retirement of certain teachers in state institutions.
1096. Certificate of retirement upon application.
1097. Retirement upon recommendation of governing body of institution where teacher is employed.
1098. Amount to be paid to such retired teachers.
1099. Time and manner of payments.

§ 1095. Retirement of certain teachers in state institutions. Every teacher in a state institution and in an institution for the instruction of the deaf and dumb and the blind, receiving state pupils where instruction and support are paid for by the state, who, for a period of ten years immediately preceding has been employed as a teacher in any college, school, institution

or teachers' institutes maintained and supported by the state or in any such institution for the instruction of the deaf, dumb and the blind and who shall have engaged in teaching in some college, university, school, academy, institution, teachers' institutes, or in the public schools of this state or elsewhere during a period aggregating thirty years must, at his request, or may on the order of the commissioner of education, be retired from such employment. (*As amended by chapter* 293 *of the Laws of* 1912 *and* 614, *Laws of* 1915.)

§ 1096. Certificate of retirement upon application. Every such person desiring to be retired under the provisions of section ten hundred and ninety-five of this chapter shall present to and file with the commissioner of education an affidavit signed by himself, or, in case he is mentally or physically incapable of making such affidavit, the affidavit of some person or persons acquainted with the facts, setting forth the number of years of such employment, the place or places where employed, the salary received by the applicant at last place of employment, and upon the filing of such affidavits, the commissioner of education, if he shall be satisfied of the truth of the affidavit, shall issue to such applicant a certificate that such applicant has been retired from active service as a teacher.

§ 1097. Retirement upon recommendation of governing body of institution where teacher is employed. Upon the recommendation of a majority of the members of the board or governing body having in charge any such college, school or institution, that a member of the teaching force be retired on account of mental or physical incapacity for the performance of duty, the commissioner of education may retire such person and issue to such person the certificate set forth in section ten hundred and ninety-six of this chapter, provided such person has been employed for ten years as a teacher in any college, school or institution maintained and supported by the state or in any such institution for the instruction of the deaf, dumb and the blind and has been engaged in teaching in some college, university, school, academy, or institution or in the public schools of this state or elsewhere during a period aggregating twenty years. (*As amended by chapter* 293 *of the Laws of* 1912 *and* 614, *Laws of* 1915.)

§ 1098. Amount to be paid to such retired teacher. Every person who shall be retired under the provisions of this article shall be entitled to receive from the state one-half the salary which such person was receiving at the date of such retirement, not to exceed, however, one thousand dollars per annum. In no case shall the payment to any person retired hereunder be less than the sum of three hundred dollars. (*As amended by chapter* 293 *of the Laws of* 1912.)

§ 1099. Time and manner of payments. The payment of the amounts provided in this article to be paid shall be made by the state treasurer on the warrant of the comptroller on the audit of the commissioner of education. Payments shall be made quarterly commencing with the first quarter after the date of issue of the certificate of such retirement. The commissioner of education shall make and enforce such rules and regulations, not inconsistent with the provisions of this article, as he shall deem necessary for properly safeguarding all payments thereunder, including vouchers to be signed by the person to whom such payment is made. (*Added by Laws of* 1910, *chapter* 441.)

§ 1099-a. Employment of teachers who have retired. Any person who shall have heretofore been or shall hereafter be employed for a period of ten years by the state of New York, as an instructor in any college, school, institute or other educational institution, maintained and supported by the state and who shall have, prior to the expiration of said period of ten years, been employed as an instructor in some college, university, school, academy or other educational institution, in this state or elsewhere for the term of thirty years in the aggregate, and who shall have honorably retired from the service of the state prior to June eighth, nineteen hundred and ten, and who shall have attained the age of seventy years, if a man, and sixty years, if a woman, shall be entitled, upon application to the commissioner of education, to appointment as a substitute in the position which such person shall have last held in the service of the state which position as substitute such person shall thereafter hold for the term of his or her life. The said commissioner of education may hereafter assign any such person to suitable work for the state in any educational

institution maintained by the state and no such person shall receive any compensation for any such work so performed other than as hereinafter specified.

Each person so appointed shall be entitled to receive from the state compensation as follows: For the time such person shall be actively so employed two-thirds the salary which such person was receiving from the state in the position wherein such person was employed by the state at the time of his or her retirement from such service; for such time as such person shall not be actively so employed pursuant to such assignment by the commissioner of education, one-half such previous salary; provided, however, that when not so employed actively, no such persons shall receive compensation at a greater rate than one thousand dollars per annum nor at a lesser rate than three hundred dollars per annum. (*Added by chapter* 631, *Laws of* 1913.)

AN ACT creating a commission to investigate the methods of purchasing materials and supplies for state departments, boards, commissions, offices and institutions, to report thereon to the legislature of nineteen hundred and eighteen.

Chapter 142, Laws of 1917

Section 1. Creation of commission. A commission is hereby created consisting of the state comptroller, the superintendent of state prisons, the superintendent of public works, the chairman of the state hospital commission, the fiscal supervisor of state charities, the state commissioner of education and the secretary of the trustees of public buildings, to investigate the method of purchasing materials and supplies for the departments, boards, commissions, offices and institutions of the state.

§ 2. Organization of commission. Within thirty days after this act takes effect, the commission shall meet and organize by electing from among its members a chairman and a secretary. The head of every state department, board, commission, office and institution shall, on request of such commission, detail to the commission the services of any expert or other employee of such department, board, commission, office or institution, for the purpose of carrying out the provisions of this act; and the services

of such expert or employee while so detailed shall be deemed service in the department, board, commission, office or institution in which he is employed.

§ 3. **Powers of commission.** Such commission shall have power to take and hear testimony, subpoena witnesses and compel the production of books, records and papers; and the members of such commission, or a person duly authorized by it, shall have power to inspect the books, records and documents in any state department, board, commission, office or institution, and the head of such department, board, commission, office or institution, or other person in charge thereof, shall afford to such commissioner or person every facility for such purpose.

§ 4. **Designation of subordinate to represent member.** Any member of such commission may designate, in writing, a deputy or other assistant to represent and act for him in the exercise of his powers or the performance of his duties as such commissioner, either generally or at a specified meeting of the commission.

§ 5. **Report.** Such commission shall report the result of its investigation to the legislature, on or before February first, nineteen hundred and eighteen, with such recommendations as to needed legislation or otherwise as the commission may deem proper. Such report may be accompanied by a proposed bill or bills to carry out its recommendations. If the commission find that a centralized control of the purchase of such materials and supplies is practicable, its report shall recommend the agency by which and the manner in which such control should be exercised.

§ 6. This act shall take effect immediately.

MISCELLANEOUS

MISCELLANEOUS

AN ACT to amend the agricultural law, in relation to state farms and institutions.

Chapter 211, Laws of 1917

Section 1. Section twelve of chapter nine of the laws of nineteen hundred and nine, entitled "An act in relation to agriculture, constituting chapter one of the consolidated laws," as added by chapter four hundred and thirty-four of the laws of nineteen hundred and ten, is hereby amended to read as follows:

§ 12. The commissioner of agriculture is hereby empowered and authorized to examine or cause to be examined food or food products produced or secured for use in the state institutions,—milk, monthly; other foods semi-annually — and to make or cause to be made such other examinations as he may deem wise or as the facts seem to necessitate and warrant relative to such food products and relative to the agricultural methods at all farms connected with the state hospitals reporting to the state hospital commission, at all farms connected with state charitable institutions reporting to the fiscal supervisor of state charities, at all farms connected with state prisons reporting to the superintendent of prisons, and report the results of such examinations and make recommendations thereupon as follows: to the fiscal supervisor relative to farms connected with the state charitable institutions reporting to the fiscal supervisor, to the state hospital commission relative to farms reporting to that commission, and to the superintendent of state prisons relative to farms reporting to that official. For the purpose of assisting the commissioner of agriculture in the performance of duties authorized by this section, the fiscal supervisor and the superintendent of prisons and the state hospital commission shall secure and transmit to the commissioner of agriculture such available appropriate information and render such other assistance as the commissioner of agriculture may call for.

The commissioner of agriculture shall give such directions as in his judgment are deemed best to each superintendent, warden, or other person in charge of the several farms connected with the

state institutions above mentioned as to proper care and development of farm lands and as to kind, production and disposition of crops, stock and produce and all other matters connected with the management of such farms; which directions when issued shall be made effective by such superintendent, warden or other person in charge of such farms. No land shall hereafter be purchased by the state for farm purposes connected with any of the above institutions without the approval and appraisal of the commissioner of agriculture.

§ 2. This act shall take effect July first, nineteen hundred and seventeen.

AN ACT to amend the public health law, in relation to registration districts for vital statistics.

Chapter 321, Laws of 1917

Section 1. Sections three hundred and seventy-two and three hundred and seventy-three of chapter forty-nine of the laws of nineteen hundred and nine, entitled "An act in relation to the public health, constituting chapter forty-five of the consolidated laws," as added by chapter six hundred and nineteen of the laws of nineteen hundred and thirteen, are hereby amended to read as follows:

§ 372. **Registration districts.** The state shall be divided into registration districts as follows: Each city, each incorporated village, each town, and each state hospital, charitable or penal institution shall constitute a primary registration district, provided that the state commissioner of health may combine two or more primary registration districts or divide one registration district into two or more primary districts to facilitate registration.

§ 373. **Registrar of vital statistics.** In each primary registration district there shall be a registrar of vital statistics. Qualifications of registrars of vital statistics hereafter appointed shall be prescribed by the public health council. A local health officer shall be eligible for appointment as registrar of vital statistics and if so appointed and if receiving a

salary equivalent to not less than fifteen cents per year per inhabitant of such registration district, he shall serve as registrar of vital statistics without additional remuneration therefor. In towns and villages the registrar or registrars of vital statistics shall be appointed by the town board and by the village board of trustees respectively; in the cities, unless otherwise provided by the charter, the registrar or registrars of vital statistics shall be appointed by the mayor. In each primary registration district consisting of a state hospital, charitable or penal institution, the registrar shall be the superintendent or person in charge of such institution, provided, however, that he shall receive no additional remuneration for acting as such registrar. The term of office of a registrar of vital statistics, unless the charter of the city or village shall provide otherwise, shall be four years. Each registrar of vital statistics shall hold office until his successor shall have been appointed and shall have qualified. Any registrar of vital statistics who in the judgment of the state commissioner of health fails or neglects to discharge efficiently the duties of his office as set forth in this article, or to make prompt and complete return of births and deaths as required thereby, shall be forthwith removed by the state commissioner of health, and such other penalties may be imposed as are provided by this article. Each registrar of vital statistics shall immediately upon his acceptance of appointment as such, appoint a deputy whose duty it shall be to act in his stead in case of his absence or inability, and such deputy shall in writing accept such appointment and be subject to all rules and regulations governing registrars. When it appears necessary for the convenience of the people in any rural district, the registrar is authorized, with the approval of the state commissioner of health, to appoint one or more suitable persons to act as subregistrars, who shall be authorized to receive birth and death certificates and to issue burial or removal permits in and for such portions of the district as may be designated, and each such subregistrar shall note on each certificate over his signature the date of filing and shall forward all certificates to the local registrar of the district within three days, and in all cases before the third day of the following month; provided, however, that each subregistrar shall be subject to the supervision and control of the state commissioner of

health and may be by him removed for neglect or failure to perform his duty in accordance with the provisions of this act or the regulations of the public health council, and shall be subject to the same penalties for neglect of duty as the local registrar.

§ **2.** This act shall take effect immediately.

AN ACT to amend the penal law, in relation to commitment of children and transfer of children committed.

Chapter 430, Laws of 1917

Section 1. The last paragraph of subdivision five of section four hundred and eighty-six of the penal law, as added to such section by chapter one hundred and sixty-nine of the laws of nineteen hundred and twelve, is hereby amended to read as follows:

If it shall appear to the board of managers, trustees or other officers in charge of any incorporated school, reformatory, charitable or other institution authorized by law to receive and take charge of minors to which any child has been committed pursuant to any of the provisions of this section or of section twenty-one hundred and ninety-four of the penal law or to the provisions of any general or special law that a child so committed is incorrigible and that his or her presence therein is seriously detrimental to the welfare of the institution or other children therein, or that any child after such commitment shall have been released on parole or probation from such institution and any of the terms or conditions of such release shall thereafter be violated, an application may be made by such board, trustees or officers at any time before such child shall attain the age of twenty-one years to the committing court or magistrate or to a justice of the supreme court in the judicial district in which the said institution is located, for an order for the transfer and commitment of said child to another incorporated school, reformatory or institution, authorized by law or designated by the state board of charities to take the custody of any such child and governed or controlled by persons of the same religious faith as the parents

of the said child, when practicable, or if not practicable, to such public institution as shall be deemed suitable. Such application shall be by petition verified by an officer of the institution to which such child was originally committed and shall state the reasons therefor. On the filing of such petition the court, magistrate or justice may issue a warrant for the arrest and detention of such child pending such application. Due notice of such application with a copy of the petition shall be served personally or by mail at least eight days before the hearing, on the parents or guardian of said child and the officer of the locality chargeable for the support of such child and upon the hearing of said petition such court, magistrate or justice may grant such order of transfer and make such commitment if it appears that such transfer and commitment should be made; and thereupon such child shall be confined in the institution to which such transfer and commitment shall be made as upon the original commitment until released according to law. If the said child has been released upon parole or probation from any such institution for juveniles and has later been committed to an institution for adult delinquents, and is either serving a term of imprisonment in an institution for adult delinquents or has been released upon parole therefrom, and is actually at liberty under parole at the time the application is made to the court for an order for the transfer and commitment as hereinbefore provided, then notice of such application for transfer and commitment must also be served upon the warden, superintendent or keeper of the institution where the said child is undergoing imprisonment, or upon the official or officials holding jurisdiction over him while he is at liberty from such institution upon parole.

§ 2. This act shall take effect immediately.

TABLES

TABLE No. 1

GENERAL FINANCIAL STATEMENT OF THE INSTITUTIONS REPORTING TO THE FISCAL SUPERVISOR OF STATE CHARITIES, FOR MAINTENANCE FOR THE YEAR ENDING JUNE 30, 1917

	Albion	Batavia	Bath	Bedford Hills	Elmira	Hudson	Industry
Balance in hands of institution treasurer July 1, 1916	.....	.....	.....	.....	.....	.....	.....
Appropriated chapter 646, Laws of 1916	$70,609 00	$64,559 00	$322,018 00	$148,520 00	$341,436 00	$147,490 00	$224,440 00
Appropriated chapter 45, Laws of 1917	2,500 00	2,700 00	3,331 66	2,800 00	2,016 25	3,300 00	8,500 00
Appropriated chapter 809, Laws of 1917	1,725 00	.....	2,000 00	.....	.....	.....	2,000 00
Appropriated chapter 181, Laws of 1917	.....	.....	300 00	.....	.....	110 00	.....
Received from New York City Board of Education	.....	.....	.....	.....	.....	.....	.....
Miscellaneous receipts — earnings and sales	383 42	2,049 48	2,297 94	78 05	26,220 51	382 80	2,429 12
Total receipts for year ending June 30, 1917	$75,217 42	$69,308 48	$329,947 60	$151,398 05	$369,672 76	$151,282 80	$237,369 12
Total amount expended for maintenance during the year ending June 30, 1917	$71,618 38	$63,446 22	$312,246 53	$137,585 46	$304,819 85	$139,982 73	$227,989 76
Transferred to school fund*	.....	.....	.....	.....	.....	.....	.....
Miscellaneous receipts returned to State treasury	383 42	2,049 48	2,297 94	78 05	26,220 51	382 80	2,429 12
Balance in hands of institution's treasurer June 30, 1917, refunded to State treasury	2,347 61	1,799 28	7,079 27	6,803 80	7,112 40	4,062 36	1,816 24
Balance in State treasury June 30, 1917	868 01	2,013 50	8,323 86	6,927 74	31,520 00	6,854 91	5,134 00
Total	$75,217 42	$69,308 48	$329,947 60	$151,398 05	$369,672 76	$151,282 80	$237,369 12

TABLE No. 1 — (*Continued*)

	Iroquois	Napanoch	Newark	Oxford	Randall's Island	Ray Brook	Rome
Balance in hands of institution treasurer July 1, 1916	.....	.....	.....	.....	*$3,153 49	.....	.....
Appropriated chapter 646, Laws of 1916	$51,556 00	$115,424 00	$153,925 00	$55,036 00	221,607 00	$156,920 00	$296,626 00
Appropriated chapter 45, Laws of 1917	1,850 00	2,500 00	1,925 00	2,074 12	4,000 00	7,000 00	41,250 00
Appropriated chapter 809, Laws of 1917	1,900 00	.....	.....	1,500 00	.....	.....	15,000 00
Appropriated chapter 181, Laws of 1917	285 00	.....	.....	1,500 00	.....	.....	.....
Received from New York City Board of Education	.....	.....	.....	.....	7,455 00	.....	.....
Miscellaneous receipts — earnings and sales	167 21	226 59	1,119 96	180 23	423 29	86,153 21	1,755 51
Total receipts for year ending June 30, 1917	$55,758 21	$118,150 59	$156,969 96	$60,290 35	$236,638 78	$250,073 21	$354,631 51
Total amount expended for maintenance during the year ending June 30, 1917	$52,978 70	$112,668 64	$142,924 63	$57,320 64	$212,923 43	$152,637 35	$316,336 83
Transferred to school fund*	.....	.....	.....	.....	*10,608 49	.....	.....
Miscellaneous receipts returned to State treasury	167 21	226 59	1,119 96	180 23	423 29	86,153 21	1,755 51
Balance in hands of institution's treasurer June 30, 1917, refunded to State treasury	1,595 49	1,780 36	5,842 87	1,211 33	4,423 54	4,447 65	13,922 12
Balance in State treasury June 30, 1917	1,016 81	3,475 00	7,082 50	1,578 15	8,230 00	6,835 00	22,617 05
Total	$55,758 21	$118,150 59	$156,969 96	$60,290 35	$236,638 78	$250,073 21	$354,631 51

Table No. 1 — (*Concluded*)

	Sonyea	Syracuse	Thiells	West Haverstraw	Yorktown Heights	Total
Balance in hands of institution treasurer July 1, 1916	.....	.....	.....	.....	.....	$3,153 49
Appropriated chapter 646, Laws of 1916	$334,328 00	$126,070 00	$125,344 00	$50,494 00	$3,000 00	3,009,402 00
Appropriated chapter 45, Laws of 1917	24,500 00	9,350 00	.....	1,500 00	.....	121,097 03
Appropriated chapter 809, Laws of 1917	7,400 00	1,500 00	1,400 00	.....	.....	34,425 00
Appropriated chapter 181, Laws of 1917	.....	.....	.....	750 00	.....	2,945 00
Received from New York City Board of Education	.....	.....	.....	.....	.....	7,455 00
Miscellaneous receipts — earnings and sales	31,667 65	5,130 29	1,662 30	66 11	780 45	163,174 13
Total receipts for year ending June 30, 1917	$397,895 65	$142,050 29	$128,406 30	$52,810 11	$3,780 45	$3,341,651 65
Total amount expended for maintenance during the year ending June 30, 1917	$349,937 95	$125,768 47	$115,084 84	$44,968 29	$2,999 94	$2,944,238 67
Transferred to school fund*	.....	.....	.....	.....	.....	10,608 49
Miscellaneous receipts returned to State treasury	31,667 65	5,130 29	1,662 30	66 11	780 45	163,174 13
Balance in hands of institution's treasurer June 30, 1917, refunded to State treasury	8,600 05	8,011 53	4,704 14	3,199 71	06	88,762 81
Balance in State treasury June 30, 1917	7,690 00	3,140 00	6,955 02	4,576 00	.....	134,867 55
Total	$397,895 65	$142,050 29	$128,406 30	$52,810 11	$3,780 45	$3,341,651 65

TABLE No. 2

STATEMENT OF EXPENDITURES FOR MAINTENANCE FOR THE YEAR ENDING JUNE 30, 1917

NAME OF INSTITUTION	Location	Average number of inmates	Total expenditure for maintenance	Total gross per capita for maintenance	Miscellaneous receipts, earnings and sales	Net cost to the State treasurer for maintenance
Western House of Refuge for Women	Albion	201.27	$71,618 38	$355 83	$383 42	$71,234 96
New York State School for the Blind	Batavia	117.85	63,446 22	538 36	2,049 48	61,396 74
New York State Soldiers' and Sailors' Home	Bath	1,091.95	312,246 53	285 95	2,297 94	309,948 59
New York State Reformatory for Women	Bedford Hills	402.62	137,585 46	341 73	78 06	137,507 40
New York State Reformatory	Elmira	802.70	304,819 85	379 74	26,220 51	278,599 34
New York State Training School for Girls	Hudson	331.77	139,982 73	421 93	382 80	139,599 93
State Agricultural and Industrial School	Industry	761.15	227,989 76	299 53	2,429 02	225,560 74
Thomas Indian School	Iroquois	176.26	52,978 70	300 57	167 21	52,811 49
Eastern New York Reformatory	Napanoch	282.20	112,668 64	399 25	226 59	112,442 05
New York State Custodial Asylum for Feeble-Minded Women	Newark	855.52	142,924 63	167 06	1,119 96	141,804 67
New York State Woman's Relief Corps Home	Oxford	199.68	57,320 64	287 06	180 23	57,140 41
New York House of Refuge	Randall's Island	669.72	212,923 46	317 93	423 29 *7,455 00	205,045 17
New York State Hospital for the Treatment of Incipient Pulmonary Tuberculosis	Ray Brook	313.45	152,637 35	486 96	86,853 21	65,784 14
Rome State Custodial Asylum	Rome	1,571.88	316,336 83	201 25	1,755 51	314,581 32
Craig Colony for Epileptics	Sonyea	1,464.25	349,937 95	238 99	31,667 65	318,270 30
Syracuse State Institution for Feeble-Minded Children	Syracuse	597.65	125,768 47	210 44	5,130 29	120,638 18
Letchworth Village	Thiells	337.08	115,084 84	341 41	1,662 30	113,422 54
New York State Hospital for the Care of Crippled and Deformed Children	West Haverstraw	113.03	44,968 29	397 84	66 11	44,902 18
New York State Training School for Boys	Yorktown Heights	.....	2,999 94	.....	780 45	2,219 49
Total	.....	10,290.03	$2,944,238 67	$286 13	*$171,329 03	$2,772,909 64
Average per capita for year ending June 30, 1917	.....	.....	.....	.....	.....	.....
Average per capita for year ending June 30, 1916	.....	.....	.....	.....	.....	.....
Average per capita for year ending June 30, 1917 for ordinary support	.....	.....	.....	.....	.....	.....
Average per capita for year ending June 30, 1917 for administration	.....	.....	.....	.....	.....	.....

* $7,455.00 New York City Board of Education.

TABLE NO. 2 — (*Concluded*)

NAME OF INSTITUTION	Location	Net per capita cost for year ending June 30, 1917 §	Net cost to treasurer for ordinary support †	Net per capita cost for ordinary support †	Net per capita cost for administration ‡	Home product reported by each institution
Western House of Refuge for Women	Albion	$353 92	$38,651 83	$192 04	$163 79	$4,440 48
New York State School for the Blind	Batavia	520 97	29,895 65	253 42	284 94	1,240 93
New York State Soldiers' and Sailors' Home	Bath	283 85	201,347 64	184 39	101 56	15,686 72
New York State Reformatory for Women	Bedford Hills	341 53	78,978 55	196 17	145 56	14,870 08
New York State Reformatory	Elmira	347 08	153,278 69	190 95	188 79	55,578 48
New York State Training School for Girls	Hudson	420 77	73,032 54	220 14	201 79	8,048 81
State Agricultural and Industrial School	Industry	296 34	104,584 47	137 40	162 13	71,151 49
Thomas Indian School	Iroquois	299 62	27,085 10	153 66	145 91	11,967 15
Eastern New York Reformatory	Napanoch	398 45	42,713 75	151 36	147 89	3,610 01
New York State Custodial Asylum for Feeble-Minded Women	Newark	165 75	89,159 49	104 22	62 84	9,984 96
New York State Woman's Relief Corps Home	Oxford	286 16	30,657 89	153 53	133 53	9,233 75
New York House of Refuge	Randall's Island	306 17	124,712 19	186 22	131 71	21,992 63
New York State Hospital for the Treatment of Incipient Pulmonary tuberculosis	Ray Brook	209 87	104,330 43	332 85	154 11	768 13
Rome State Custodial Asylum	Rome	200 14	200,177 03	127 36	73 89	78,043 47
Craig Colony for Epileptics	Sonyea	217 36	218,682 45	149 35	89 64	68,679 36
Syracuse State Institution for Feeble-Minded Children	Syracuse	201 81	71,667 17	119 91	90 53	13,816 12
Letchworth Village	Thiells	336 49	69,377 33	205 82	135 59	23,724 74
New York State Hospital for the Care of Crippled and Deformed Children	West Haverstraw	397 26	23,142 32	204 74	193 10	1,854 40
New York State Training School for Boys	Yorktown Heights	.....	883 66	.....	.....	4,484 92
Total	.....	.....	$1,682,328 18	.....	.....	$420,203 63
Average per capita for year ending June 30, 1917	.....	$239 48	.....	.....	.....	.....
Average per capita for year ending June 30, 1916	.....	.....	.....	.....	.....	.....
Average per capita for year ending June 30, 1917 for ordinary support	.....	.....	.....	$163 49	.....	.....
Average per capita for year ending June 30, 1917 for administration	.....	.....	.....	.....	$122 64	.....

† Ordinary support excludes personal service and traveling expenses.
‡ Administration comprises salaries and wages.
§ Owing to change in fiscal year the preceding year covers but nine months.

TABLE No. 3

STATEMENT SHOWING THE AVERAGE NUMBER OF INMATES IN THE SEVERAL INSTITUTIONS REPORTING TO THE FISCAL SUPERVISOR OF STATE CHARITIES FOR THE YEAR ENDING JUNE 30, 1917, THE GROSS AMOUNT PAID AND THE PER CAPITA COST OF THE ITEMS NAMED, THE MISCELLANEOUS RECEIPTS INCLUDING EARNINGS AND SALES, THE NET COST TO THE STATE TREASURER FOR MAINTENANCE AND THE NET PER CAPITA COST IN EACH INSTITUTION

	WESTERN HOUSE OF REFUGE FOR WOMEN AT ALBION		NEW YORK STATE SCHOOL FOR THE BLIND AT BATAVIA		NEW YORK STATE SOLDIERS' AND SAILORS' HOME AT BATH		NEW YORK STATE REFORMATORY FOR WOMEN AT BEDFORD HILLS	
Average number of inmates	201.27		117.85		1,091.95		402.62	
FOR WHAT PURPOSE	Expenditure	Per capita	Expenditure	Per capita	Expenditure	Per capita	Expenditure	Per capita
Personal service	$30,416 68	$151 12	$33,010 97	$280 11	$109,778 44	$100 53	$55,295 34	$137 34
Food	14,759 48	73 33	12,440 50	105 56	92,806 47	84 99	30,869 42	76 67
Fuel, light, power and water	8,280 20	41 14	6,009 11	50 99	34,495 12	31 59	16,094 71	39 98
Printing and advertising	1 50	01	52 35	45	.....	.....	12 45	03
Equipment	6,013 47	29 88	3,168 92	26 89	27,682 89	25 35	5,279 45	13 11
Supplies	4,376 33	21 74	2,668 41	22 64	15,981 01	14 64	13,496 70	33 52
Materials	1,243 82	6 18	1,370 99	11 63	2,634 88	2 41	6,626 22	16 45
Traveling expenses	2,549 87	12 67	569 60	4 83	1,120 45	1 03	3,311 57	8 23
Communication	654 25	3 25	525 27	4 46	1,968 59	1 80	1,699 56	4 22
Fixed charges and contributions	2,321 02	11 53	2,799 08	23 75	24,304 98	22 26	3,024 61	7 51
General plant service	996 05	4 95	831 02	7 05	1,473 70	1 35	960 73	2 39
Rents	.....	.....	.....	.....	.....	.....	.....	.....
Contingencies	5 71	03	.....	.....	.....	.....	914 70	2 27
Miscellaneous	.....	.....	.....	.....	.....	.....	.....	.....
Total expenditure and per capita cost	$71,618 38	$355 83	$63,446 22	$538 36	$312,246 53	$285 95	$137,585 46	$341 73
Miscellaneous receipts, earnings and sales	383 42	.....	2,049 48	.....	2,297 94	.....	78 06	.....
Net cost to the treasury and per capita	$71,234 96	$353 91	$61,396 74	$520 97	$309,948 59	$283 85	$137,507 40	$341 53

TABLE NO. 3 — (*Continued*)

	NEW YORK STATE REFORMATORY AT ELMIRA		NEW YORK STATE TRAINING SCHOOL FOR GIRLS AT HUDSON		STATE AGRICULTURAL AND INDUSTRIAL SCHOOL AT INDUSTRY		THOMAS INDIAN SCHOOL AT IROQUOIS	
Average number of inmates	802.70		331.77		761.15		176.26	
FOR WHAT PURPOSE	Expenditure	Per capita	Expenditure	Per capita	Expenditure	Per capita	Expenditure	Per capita
Personal service	$142,911 24	$178 04	$31,008 91	$183 89	$118,569 17	$155 78	$25,393 62	$144 07
Food	45,082 36	56 16	28,500 00	85 92	32,370 78	42 53	8,314 05	47 17
Fuel, light, power and water	23,069 66	28.74	13,378 27	40 32	19,430 32	25 53	4,109 68	23 32
Printing and advertising	1 30	.001	21 53	06	.....	.....	17 97	10
Equipment	19,621 39	24 44	8,073 84	24 34	17,808 60	23 40	4,762 53	27 02
Supplies	11,801 00	14 70	7,165 36	21 60	17,164 72	22 55	5,656 60	32 09
Materials	31,632 51	39 41	4,936 34	14 88	8,408 52	11 04	931 50	5 28
Traveling expenses	8,629 92	10 75	5,941 28	17 91	4,836 12	6 35	499 98	2 84
Communication	2,489 52	3 10	1,276 01	3 85	1,700 00	2 23	627 89	3 55
Fixed Charges and contributions	16,347 92	20 37	6,892 60	20 78	6,322 45	8 30	588 43	3 34
General plant service	1,333 03	1 66	2,778 59	8 38	941 08	1 24	1,576 45	8 94
Rents	1,900 00	2 37	.....	.....	438 00	58	500 00	2 84
Contingencies	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous	.....	.....	.....	.....	.....	.....	.....	.....
Total expenditure and per capita cost	$304,819 85	$379 74	$139,982 73	$421 93	$227,989 76	$299 53	$52,978 70	$300 57
Miscellaneous receipts, earnings and sales	26,220 51	.....	382 80	.....	2,429 02	.....	167 21	.....
Net cost to the treasury and per capita	$278,599 34	$347 08	$139,599 93	$420 77	$225,560 74	$296 34	$52,811 49	$299 62

TABLE NO. 3 — (*Continued*)

	EASTERN NEW YORK REFORMATORY AT NAPANOCH		NEW YORK STATE CUSTODIAL ASYLUM FOR FEEBLE MINDED WOMEN AT NEWARK		NEW YORK STATE WOMAN'S RELIEF CORPS HOME AT OXFORD		NEW YORK HOUSE OF REFUGE AT RANDALL'S ISLAND	
Average number of inmates	282.20		855.52		199.68		669.72	
FOR WHAT PURPOSE	Expenditure	Per capita	Expenditure	Per capita	Expenditure	Per capita	Expenditure	Per capita
Personal service	$63,661 46	$225 59	$53,265 52	$62 26	$25,791 99	$129 17	$85,051 76	$127 09
Food	16,833 89	59 65	46,508 12	54 36	11,578 03	57 98	57,504 71	85 85
Fuel, light, power and water	7,009 18	24 84	15,985 48	18 69	4,899 96	24 54	11,980 81	17 89
Printing and advertising	.....	.....	5 75	01	34 91	17	.....	.....
Equipment	3,237 39	11 47	7,750 59	9 06	3,387 85	16 97	18,620 87	27 80
Supplies	6,116 86	21 68	6,992 84	8 18	7,145 91	35 79	14,445 93	21 57
Materials	5,439 61	19 28	4,132 31	4 83	457 36	2 29	17,975 32	26 84
Traveling expenses	6,293 43	22 30	499 62	58	870 76	4 36	3,159 51	4 72
Communication	924 64	3 28	994 74	1 16	581 79	2 91	2,297 40	3 43
Fixed charges and contributions	2,337 48	8 28	4,110 52	4 80	2,134 97	10 69	70 00	11
General plant service	514 70	1 82	1,817 15	2 13	437 11	2 19	1,817 15	2 71
Rents	300 00	1 06	.....	.....	.....	.....	.....	.....
Contingencies	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous	.....	.....	.....	.....	.....	.....	.....	.....
Total expenditure and per capita cost	$112,668 64	$399 25	$142,924 63	$167 03	$57,320 64	$287 03	$212,923 43	$317 93
Miscellaneous receipts, earnings and sales	226 59	.....	1,119 96	.....	180 23	.....	423 29	.....
Net cost to the treasury and per capita	112,442 05	398 45	141,804 67	165 75	57,140 41	283 16	*7,455 00 205,045 17	306 17

* Money received from New York City Board of Education.

TABLE No. 3 — (*Continued*)

	New York State Hospital for the Treatment of Incipient Pulmonary Tuberculosis at Ray Brook		Rome State Custodial Asylum at Rome		Craig Colony for Epileptics at Sonyea		Syracuse State Institution for Feeble-Minded Children at Syracuse	
Average number of inmates	313.45		1,571 88		1,464.25		597.65	
For What Purpose	Expenditure	Per capita	Expenditure	Per capita	Expenditure	Per capita	Expenditure	Per capita
Personal service	$44,814 89	$142 97	$114,534 80	$72 88	$129,755 51	$88 62	$53,601 44	$89 69
Food	65,607 63	209 31	61,643 00	39 22	91,582 90	62 55	29,129 39	48 74
Fuel, light, power and water	11,870 03	37 87	24,357 15	15 50	36,422 33	24 87	12,337 37	20 64
Printing and advertising	11 20	04	7 50	.004	40 79	03	9 59	02
Equipment	6,988 44	22 29	33,804 67	21 51	39,334 02	26 86	9,052 18	15 15
Supplies	12,212 42	38 95	45,615 97	29 02	27,173 26	18 56	12,188 62	20 39
Materials	1,014 26	3 24	22,242 00	14 15	8,956 74	6 12	4,233 34	7 08
Traveling expenses	3,492 03	11 14	1,595 00	1 01	1,499 93	1 02	499 85	84
Communication	2,403 51	7 67	1,990 00	1 27	4,112 23	2 81	735 54	1 23
Fixed charges and contributions	1,499 36	4 78	4,955 81	3 15	8,380 79	5 72	2,583 20	4 32
General plant service	2,723 55	8 69	3,095 10	1 97	2,679 39	1 83	1,397 94	2 34
Rents	.....	.....	2,465 83	1 57	.....	.....	.....	.....
Contingencies	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous	.....	.....	.....	.....	.....	.....	.....	.....
Total expenditure and per capita cost	$152,637 35	$486 93	$316,336 83	$201 25	$349,937 95	$238 99	$125,768 47	$210 44
Miscellaneous receipts, earnings and sales	86,853 21	.....	1,755 51	.....	31,667 65	.....	5,130 29	.....
Net cost to the treasury and per capita	65,784 14	209 87	314,581 32	200 14	318,270 30	217 36	120,638 18	201 81

TABLE No. 3 — (*Concluded*)

	LETCHWORTH VILLAGE AT THIELLS		NEW YORK STATE HOSPITAL FOR THE CARE OF CRIPPLED AND DEFORMED CHILDREN AT WEST HAVERSTRAW		NEW YORK STATE TRAINING SCHOOL FOR BOYS AT YORKTOWN HEIGHTS		TOTAL	
Average number of inmates	337.08		113.03		.....		10,290.03	
FOR WHAT PURPOSE	Expenditure	Per capita	Expenditure	Per capita	Expenditure	Per capita	Expenditure	Per capita
Personal service	$44,620 94	$132 37	$21,057 24	$186 30	$1,800 00	.....	$1,214,369 92	$118 01
Food	17,991 96	53 38	10,403 90	92 04	205 11	.....	674,131 70	65 51
Fuel, light, power and water	11,584 46	34 37	2,855 83	25 27	38 78	.....	264,208 48	25 68
Printing and advertising	45 85	14	7 25	06	.....	.....	259 94	03
Equipment	9,837 55	29 18	2,179 05	19 28	117 25	.....	226,720 95	22 03
Supplies	17,420 94	51 68	3,803 14	33 65	182 57	.....	231,608 59	22 51
Materials	7,482 35	22 20	599 23	5 30	.....	.....	130,327 30	12 67
Traveling expenses	1,086 57	3 22	768 73	6 80	316 28	.....	47,540 57	4 62
Communication	1,816 99	5 39	595 28	5 27	131 52	.....	27,524 73	2 68
Fixed charges and contributions	2,019 20	5 99	1,497 09	13 24	.....	.....	92,189 51	8 95
General plant service	1,178 03	3 49	1,201 55	10 63	208 43	.....	28,822 74	2 80
Rents	.....	.....	.....	.....	.....	.....	5,603 83	54
Contingencies	.....	.....	.....	.....	.....	.....	920 41	09
Miscellaneous	.....	.....	.....	.....	.....	.....	.....	.....
Total expenditure and per capita cost	$115,084 84	$341 41	$44,968 29	$397 84	$2,999 94	.....	$2,944,238 67	$286 13
Miscellaneous receipts, earnings and sales	1,662 30	.....	66 11	.....	780 45	.....	171,329 03	.....
Net cost to the treasury and per capita	$113,422 54	$336 49	$44,902 18	$397 26	$2,219 49	.....	$2,772,909 64	$269 48

TABLE No. 4

GENERAL STATISTICS OF THE INSTITUTIONS REPORTING TO THE FISCAL SUPERVISOR OF STATE CHARITIES, INCLUDING SPECIAL APPROPRIATIONS FOR EXTRAORDINARY IMPROVEMENTS FOR THE YEAR ENDING JUNE 30, 1917

	Western House of Refuge for Women at Albion	New York State School for the Blind at Batavia	New York State Soldiers and Sailors' Home at Bath	New York State Reformatory for Women at Bedford Hills	New York State Reformatory at Elmira	New York State Training School for Girls at Hudson
Acreage of entire institution	92.57	61.7	375.5	195.5	421	171
Total acreage leased	.....	.....	.....	.....	151	.....
Acreage under cultivation	60	19	200	100	243	64
Capacity of institution July 1, 1917	215	175	1,400	450	1,440	400
Total number of buildings belonging to institution	22	13	73	47	31	39
Number of buildings in course of construction	.....	.....	1	.....	1	.....
Number of buildings put in commission during the year	.....	.....	.....	3	.....	1
Value of real estate including buildings	$287,628 75	$478,000 00	$516,364 00	$881,798 36	$2,147,264 68	$864,965 00
Value of personal property, inventories	31,679 47	57,334 00	125,114 67	133,301 00	167,978 12	73,350 09
Value of farm and garden products, (fifteen months)*	5,783 73	1,136 98	22,971 72	12,812 93	19,978 07	5,793 76
Estimated value of manufactured articles	932 00	723 21	1,100 00	.....	46,949 44	3,195 54
Balance of special appropriations, July 1, 1916	$21,392 95	$19,637 54	$17,813 37	$82,366 95	$104,901 98	$61,849 59
Appropriated by Legislature of 1917	30,400 00	1,200 00	39,000 00	23,000 00	20,000 00	10,419 55
Reappropriated by Legislature of 1917	1,521 90	2,200 68	3,980 75	34,843 11	12,104 64	18,682 52
Total amount available	$53,314 85	$23,038 22	$60,794 12	$140,210 06	$137,006 62	$90,942 57
Expended from special appropriations, for year ending June 30, 1917	$3,110 11	$6,594 71	$12,872 22	$23,955 43	$52,293 28	$41,055 60
Reappropriated by Legislature of 1917, chapter 181, Laws of 1917, part 5	1,521 90	2,200 68	3,980 75	34,843 11	12,104 64	18,682 52
Lapsed during the year ending June 30, 1917	8 95	505 12	5 95	751 71	145 98	7 53
Balance available July 1, 1917	48,673 89	13,737 71	43,935 20	80,659 81	72,462 72	31,196 92
Total	$53,314 85	$23,038 22	$60,794 12	$140,210 06	$137,006 62	$90,942 57

*Ending December 31, 1916.

TABLE NO. 4 — (*Continued*)

	State Agricultural and Industrial School at Industry	Thomas Indian School at Iroquois	Eastern New York Reformatory at Napanoch	New York State Custodial Asylum for Feeble-Minded Women at Newark	New York State Woman's Relief Corps Home at Oxford	New York House of Refuge at Randall's Island	New York State Hospital for the Treatment of Incipient Pulmonary Tuberculosis at Ray Borok
Acreage of entire institution	1,432.66	100	312	103.44	177.5	37.5	526
Total acreage leased	.....	120	.....	.....	.....	.....	.....
Acreage under cultivation	1,096.66	75	57	29	76.75	10	10
Capacity of institution July 1, 1917	755	200	496	980	240	1,000	320
Total number of buildings belonging to institution	178	29	19	29	18	21	39
Number of buildings in course of construction	.....	1	1	2	.....	1	.....
Number of buildings put in commission during the year	2	3	.....	1	.....	.....	.....
Value of real estate, including buildings	$751,298 41	$204,327 82	$966,902 81	$571,064 00	$318,275 77	$2,500,000 00	$501,117 71
Value of personal property, inventories	238,435 11	32,777 69	92,619 05	80,941 30	41,818 27	129,813 46	83,137 87
Value of farm and garden products (fifteen months) *	75,033 06	7,843 12	4,689 38	3,801 35	2,472 86	968 47	1,336 62
Estimated value of manufactured articles	14,471 27	2,576 75	3,693 99	6,926 44	75 30	20,149 37	.....
Balance of special appropriations, July 1, 1916	$43,817 89	$18,297 19	$60,550 23	$145,533 79	$14,436 86	$26,786 11	$4,000 00
Appropriated by Legislature of 1917	5,500 00	1,000 00	13,500 00	105,000 00	9,800 00	12,000 00	5,500 00
Reappropriated by Legislature of 1917	511 95	7,500 00	11,963 10	62,703 30	4,675 31	478 04	.....
Total amount available	$49,829 84	$26,797 19	$86,013 33	$313,237 09	$28,912 17	$39,264 15	$9,500 00
Expended from special appropriations, for year ending June 30, 1917	$14,982 76	$8,959 14	$25,675 41	$86,089 92	$9,916 92	$10,712 88	$3,193 03
Reappropriated by Legislature of 1917, chapter 181, Laws of 1917, Part 5	511 95	7,500 00	11,963 10	62,703 30	4,675 31	478 04	.....
Lapsed during the year ending June 30, 1917	9 76	02	4 80	1,444 27	9 60	13 13	.....
Balance available July 1, 1917	34,325 37	10,338 03	48,370 02	162,999 60	14,310 33	28,060 10	6,306 97
Total	$49,829 84	$26,797 19	$86,013 33	$313,237 09	$28,912 17	$39,264 15	$9,500 00

* Ending December 31, 1916.

TABLE NO. 4 — (*Concluded*)

	Rome State Custodial Asylum at Rome	Craig Colony for Epileptics at Sonyea	Syracuse State Institution for Feeble-Minded Children at Syracuse	Letchworth Village at Thiells	New York State Hospital for the Care of Crippled and Deformed Children at West Haverstraw	New York State Training School for Boys at Yorktown Heights	Total
Acreage of entire institution	594.83	1,898.50	274	2,084.44	48.5	490.5	9,376.45
Total acreage leased	600	.....	.....	.....	.....	.....	871
Acreage under cultivation	335.50	644	212	705	30	.....	†3,957.92
Capacity of institution July 1, 1917	1,300	1,400	600	342	118	.....	†11,831
Total number of buildings belonging to institution	34	96	29	46	11	11	785
Number of buildings in course of construction	.....	3	.....	6	2	8	26
Number of buildings put in commission during the year	.....	.....	.....	3	.....	.....	13
Value of real estate, including buildings	$1,173,620 77	$1,055,461 93	$423,578 10	$688,403 98	$86,800 00	†$526,488 04	$14,943,360 13
Value of personal property, inventories	134,337 50	243,535 57	94,205 32	95,772 65	25,738 31	.....	‡1,881,889 27
Value of farm and garden products (fifteen months)*	21,601 61	35,692 37	20,304 35	25,278 99	2,236 47	.....	269,735 84
Estimated value of manufactured articles	33,363 00	30,919 72	6,644 86	2,905 75	.....	.....	‡174,626 64
Balance of special appropriations, July 1, 1916	$132,582 28	$47,313 30	$17,075 64	$308,315 39	$59,476 80	$120,657 63	$1,306,796 40
Appropriated by Legislature of 1917	28,000 00	105,000 00	6,000 00	425,950 00	47,200 00	.....	888,469 55
Reappropriated by Legislatre of 1917	11,237 06	107 50	340 94	115,496 01	8,513 07	43,663 33	340,523 21
Total amount available	$171,819 34	$152,420 80	$23,416 58	$849,761 40	$115,189 87	$164,320 96	$2,535,789 16
Expended from special appropriations, for year ending June 30, 1917	$51,713 32	$37,618 16	$8,953 45	$125,654 27	$17,591 61	$33,430 93	$574,373 16
Reappropriated by Legislature of 1917, chapter 181, Laws of 1917, Part 5	11,237 06	107 50	340 94	115,496 01	8,513 07	43,663 33	340,523 21
Lapsed during the year ending June 30, 1917	90 90	75 64	6 20	106 52	12 99	55,621 41	58,820 48
Balance available July 1, 1917	108,778 06	114,619 50	14,115 99	698,504 60	89,072 20	31,605 29	1,562,072 31
Total	$171,819 34	$152,420 80	$23,416 58	$849,761 40	$115,189 87	$164,320 96	$2,535,789 16

* Ending December 31, 1916. † Statement September 25, 1917. ‡ Exclusive of Yorktown Heights.

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